

# STATE AND CITY SUPPLEMENT

OF THE

## COMMERCIAL & FINANCIAL CHRONICLE.

### INDEX TO STATES.

PAGE.	PAGE.	PAGE.
ALABAMA, - - - - 171	MAINE, - - - - 7	OKLAHOMA - - - - 176
ARIZONA, - - - - 144	MARYLAND, - - - - 75	OREGON, - - - - 150
ARKANSAS, - - - - 175	MASSACHUSETTS, - 15	PENNSYLVANIA, - 65
CALIFORNIA, - - - - 146	MICHIGAN, - - - - 101	RHODE ISLAND, - 30
COLORADO, - - - - 140	MINNESOTA, - - - - 110	SOUTH CAROLINA, - 166
CONNECTICUT, - - - 33	MISSISSIPPI, - - - 172	SOUTH DAKOTA, - 124
DELAWARE, - - - - 74	MISSOURI, - - - - 117	TENNESSEE, - - - 162
DIST. OF COLUMBIA, 76	MONTANA, - - - - 136	TEXAS, - - - - 176
FLORIDA, - - - - 170	NEBRASKA, - - - - 125	UNITED STATES—
GEORGIA, - - - - 167	NEVADA, - - - - 153	Debt, &c. - - - - 5
IDAHO, - - - - 139	NEW HAMPSHIRE, - 10	UTAH, - - - - 142
ILLINOIS, - - - - 95	NEW JERSEY, - - - 58	VERMONT, - - - - 13
INDIANA, - - - - 89	NEW MEXICO, - - - 143	VIRGINIA, - - - - 155
IOWA, - - - - 114	NEW YORK, - - - - 39	WASHINGTON, - - 151
KANSAS, - - - - 129	NORTH CAROLINA, 164	WEST VIRGINIA, - 159
KENTUCKY, - - - - 160	NORTH DAKOTA, - 122	WISCONSIN, - - - 106
LOUISIANA, - - - 174	OHIO, - - - - 77	WYOMING, - - - - 138

For Detailed Index for States, Cities, Counties and Towns,  
see pages 182 to 188.

April 14, 1900.

WILLIAM B. DANA COMPANY, PUBLISHERS,  
PINE STREET, CORNER OF PEARL STREET, NEW YORK.

# KEAN, VAN CORTLANDT & Co.,

BANKERS,

26 NASSAU STREET, CORNER CEDAR.

TRANSACT A GENERAL FOREIGN AND DOMESTIC  
BANKING BUSINESS.

DEALERS IN INVESTMENT SECURITIES.

---

## J. & W. SELIGMAN & Co., NEW YORK.

Seligman Brothers,  
LONDON.

Seligman Freres & Cie,  
PARIS.

Seligman & Stetheimer,  
FRANKFORT-ON-MAIN.

FOREIGN EXCHANGE, LETTERS OF CREDIT.

CAREFULLY SELECTED MUNICIPAL

— AND —

OTHER HIGH-GRADE INVESTMENT BONDS.

GOVERNMENT,  
STATE,  
COUNTY,  
MUNICIPAL,  
SCHOOL,

} BONDS.

---

## Rudolph Kleybolte & Company,

BANKERS,

CINCINNATI,  
Third Street, cor. Walnut.  
TELEPHONE No. 21.

NEW YORK,  
1 Nassau Street.  
TELEPHONE 4362 "CORTLANDT."

CHICAGO,  
171 La Salle Street.  
TELEPHONE MAIN 933.

---

## AUGUSTUS FLOYD,

No. 32 Pine Street, New York.

DEALER IN NEW YORK STREET RAILWAY BONDS.

LOCAL INVESTMENT SECURITIES,



# STATE AND CITY SUPPLEMENT

— OF THE —

## COMMERCIAL & FINANCIAL CHRONICLE.

[Entered according to act of Congress in 1900 by WILLIAM B. DANA COMPANY, in the office of the Librarian of Congress, Washington, D. C.]

NEW YORK, APRIL 14, 1900.

### STATE AND CITY SUPPLEMENT.

The STATE AND CITY SUPPLEMENT, issued semi-annually, is furnished *without extra charge* to every annual subscriber of the COMMERCIAL AND FINANCIAL CHRONICLE.

The INVESTORS' SUPPLEMENT, issued quarterly, is also furnished *without extra charge* to every subscriber of the CHRONICLE.

THE STREET RAILWAY SUPPLEMENT, issued semi-annually, is likewise furnished *without extra charge* to every subscriber of the CHRONICLE.

THE QUOTATION SUPPLEMENT, issued monthly, is also furnished *without extra charge* to every subscriber of the CHRONICLE.

Terms for the CHRONICLE, including the four Supplements above named, are Ten Dollars per year within the United States and Thirteen Dollars (which includes postage) in Europe.

File covers of the CHRONICLE are sold at 50 cents each; postage on the same is 18 cents. File covers for SUPPLEMENTS can be had at office for 65 cents or mailed for 80 cents.

LONDON AGENTS.—Messrs. EDWARDS & SMITH, 1 Drapers' Gardens, E. C., will take subscriptions and advertisements, and supply single copies of the CHRONICLE at 1s. each.

WILLIAM B. DANA COMPANY, PUBLISHERS,

PINE STREET, CORNER OF PEARL STREET,

Post Office Box, 958.

NEW YORK

### ASSESSMENT VALUATIONS IN RELATION TO DEBT LIMITS.

It is now a pretty general custom to limit the indebtedness of counties and municipalities, the limit being usually fixed either by the Constitution or by legislative enactment at a certain percentage of the assessed value of the property. The provision of course is a wise one, being a protection against excessive debt issues, which foster extravagance and often entail burdens beyond the ability of the tax-payers to bear. In such a contingency credit becomes impaired, making future borrowings correspondingly more costly; or maybe a readjustment of the debt is found necessary and the municipality is obliged to scale or reduce the principal of its obligations or to ask some other indulgence of its creditors, with the effect of bringing borrowing to an end for a term of years, even where needful improvements would justify the step. Of all forms of limitation, an indebtedness proportioned to property valuation seems best adapted to the purpose. Under it no rigid limit is set to the amount of the debt, which may be increased as the valuation expands. The basis is a fair one, too, for an expansion of property values implies (other things being the same) growth in wealth and in population, and hence in the ability to make larger contributions to the public treasury. Moreover, with the growth in the municipality's population there follows a corresponding growth in the needs for improvements in various directions. The plan possesses an element of flexibility, just as circumstances require, and allows an adjustment of the debt to the needs of the situation.

It is obvious, however, that in practical operation much depends upon the way the rule is applied. The methods of assessing values may vary widely, and they

may be suddenly changed. Out of this, curious complications arise from time to time. Manifestly it makes a great deal of difference whether property is assessed for taxation at one half, one third or one quarter its value, or at its assumed full value. It will be readily seen, too, that there is wide room for the play of official or legislative discretion and design—that by departures in the basis of assessment the debt may be contracted or expanded as the case may be, even where there is a fixed percentage debt limit. In two Western States considerations arising out of such departures are at present engaging the attention of the people. We shall advert to them at length further below, for they present features which, though only of local bearing and application, are not without some degree of general interest.

In the past, questions as to the precise meaning to be given to the word debt have also at times arisen; but these questions have now become pretty well settled—legislative enactment or judicial construction aiding to that end—so that the meaning of the term is considered quite clearly defined. Doubt used to exist whether where the simple word debt or indebtedness was used it meant gross debt or net debt, the latter being the amount remaining after the deduction of sinking funds. That very point was raised, the reader will perhaps remember, in the case of the debt of this city, but in May 1886 the Court of Appeals decided, at the end of a litigation begun in July 1885, that the sinking fund was not a part of the city debt within the meaning of the provision of the Constitution limiting the creation of debt to 10 per cent of the assessed valuation of real estate—that is, that the sinking fund (which in the case of this city has always been large) was to be deducted in calculating the amount of the debt. More recently a similar question was raised with reference to the debt-creating power of Philadelphia, with the same result. That is to say, by a decision of the Supreme Court of Pennsylvania, filed May 31 1894, it is held that within the meaning of the word "Debt" in Section VIII., Article IX., of the Constitution of Pennsylvania, the real debt of the city is the authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund.

In several of the States, to leave no room for misunderstanding, a definition of the word "debt" is furnished in the statutes or the Constitution. In Massachusetts there is no constitutional provision restricting the incurring of debt, but there is a statutory limit, and in the law with regard to the same there is



a clause which explains how the debt is to be computed. The water debt is of course distinctly excluded (as in nearly every other case), and in addition it is provided that in determining whether the limitation fixed by the statute has been reached the sinking funds shall also be deducted from the total of the debt. In New Hampshire, likewise, the restriction as to amount of indebtedness is imposed by statute and not by the Constitution. The provisions are contained in what is called the Municipal Bond Act of 1895. These prohibit an increase in the *net* debt of any municipal corporation to an amount exceeding 5 per cent of the value of the taxable property therein. To ascertain the net debt all debts, it is stated, must be included except water debt, and the following deductions are permitted: "Cash and other means" in treasury and sinking funds applicable to the payment of the debt included. In the same State there is also a reference to the matter in the laws prescribing the investments of savings banks. The purpose in this last case is to define the meaning of "net indebtedness" as applied to municipalities of other States in whose obligations the savings institutions of New Hampshire are allowed to invest their funds. The provision bearing on the subject declares that the term "net indebtedness" shall be construed to denote the indebtedness of any city or town, omitting debt created for supplying the inhabitants with water and deducting the amount of sinking funds available for the payment of municipal indebtedness.

We will refer to only one other instance, namely the State of Maine. Here also the definition is found in the savings bank investment laws. In the case of counties the term net municipal indebtedness, it is declared, must be construed to include all bonds which are a direct obligation of the county, less the amount of any sinking fund available in the reduction of such debt. In the case of cities and districts it is to be construed to include not only all bonds which are a direct obligation, but also all bonds of the districts or boards within the same, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt.

These illustrations make it clear that usage and judicial interpretations have established pretty definitely what constitutes debt within the meaning of statutory or constitutional limitations. On the other hand, as already indicated, questions keep arising as to the tax valuations, owing to differences in the methods of computing the assessments in determining such valuations. We have stated above that matters of this kind were engaging attention in two of the Western States. One of these States is Illinois, the other Iowa. The Illinois case is much the more important and prominent. There a decidedly interesting situation has developed out of a new assessment law placed on the statute books a short time ago, and which in its application to the city of Chicago is producing some curious complications.

The power of Illinois municipalities to create debt is plainly prescribed by the Constitution. The instrument now in force in that State is that of 1870. By Article 9, Section 12, of that Constitution it is provided that, "No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascer-

tained by the last assessment for State and County taxes, previous to the incurring of such indebtedness." These provisions apply of course to Chicago the same as to other municipalities in the State. As the Constitution has been in force thirty years, it may no doubt be thought there has been time enough to establish its meaning. The difficulty and doubt which have now arisen are owing to the enactment of a law providing a new method for assessing property.

In Chicago valuations in the past have been on a notoriously low basis, many pieces of property being assessed at not more than 10 to 15 per cent of their actual worth. In February 1898 the Illinois Legislature passed what is known as the Revenue Law of 1898. This law provides for a Board of Assessors and a Board of Review in counties containing 125,000 or more inhabitants. It declares that the property assessed shall be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale in the due course of trade, which value was to be set down in a column to be headed *full value*, and one-fifth part thereof to be set down in another column which should be headed *assessed value*, and this one-fifth value of all property so ascertained and set down should be the assessed value for all purposes of taxation, limitation of taxation, and limitation of indebtedness prescribed in the Constitution or any statute. In stating the substance of this Revenue Law, we have used substantially the words employed by the Chicago City Comptroller, Mr. William D. Kerfoot, in his report under date of March 31 1900.

There was an increase in the assessed value of the property of Chicago as the result of this law, but not to the extent expected. The city's financial needs have long been urgent, and apart from that the fact that every large and growing city wishes to carry forward various improvements from year to year has made the city officials desirous of putting out additional bonds if it could legally be done. The new law unfortunately did not furnish the relief counted upon. In fact, if it had been allowed to stand in its entirety, the effect would have been just the other way. There was one section (Section 49) in it which made the limit of indebtedness for cities in the class to which Chicago would belong only 2½ per cent of the assessed value of the property. This section was on Jan. 12 1900, for a special reason, declared unconstitutional, the Court, however, allowing the rest of the Act to stand. As a result, the debt limit remains as it was before—that is the 5 per cent fixed by the State Constitution. The question now at issue is whether the 5 per cent is to be calculated on the basis of the *full* value of the property arrived at under the new law, or at the *assessed* value which, as we have seen, is only one-fifth the full value. The reading of the law would seem to favor the latter construction. The *assessed* value is only \$345,196,419. The *full* value, allowing for certain deductions made, would be \$1,786,110,125. If the computation is on the basis of assessed values, then the city has reached the debt limit and can create no further indebtedness. On the other hand if the computation is to be on the basis of the *full* value, then the city can issue bonds up to the amount of nearly \$70,000,000, and would hence have a large debt margin for many years to come.

The matter is plainly one of great importance to the city. A test case, to obtain a legal determination of the question, is to be made of the \$2,500,000 issue of bonds sold April 4, and a decision will be awaited



with much interest. The wisdom or expediency of permitting the creation of a debt up to 70 million dollars is not now under discussion. We may note, however, that Comptroller Kerfoot urges that in the event of an adverse construction, steps should be taken at the earliest moment to secure whatever action, by constitutional amendment or otherwise, may be necessary to enable the city to increase the debt to \$70,000,000.

The case of Iowa is just the reverse of this. There the taxable value has been enlarged, and it is now proposed to reduce the debt limit to correspond with the change. The Constitution of Iowa prescribes 5 per cent as the limit of indebtedness, the taxable value of the property to be ascertained by the last State and County tax list previous to the incurring of the debt. The revenue laws of the State were revised in 1898, and under this revision it was provided that property must be listed at its actual cash value, 25 per cent of this to be taxation basis. It is claimed that as compared with the methods in vogue under the old revenue laws this means an increase of four or five fold in the taxable basis. Steps have accordingly been taken to contract the debt limit to conform to this change, a bill having passed the Legislature and been approved by the Governor providing that in the future the aggregate of municipal indebtedness shall not exceed  $1\frac{1}{4}$  per cent of the actual value of property in cities or towns as returned by the last tax list.

#### STREET RAILWAY BONDS AS INVESTMENTS FOR SAVINGS BANKS.

The enlargement of the scope of the investment field of the savings banks is no longer seriously objected to by any one. Time was when suggestions of allowing these institutions to go outside of real estate mortgages and public funds (*i. e.*, Government bonds and State, city, county and town bonds, etc.) for the employment of their moneys did not meet with much favor. The opposition came chiefly from municipal authorities who feared that as a result of opening the door wider, the banks would go so largely into the other and newer line of permissible investments that the demand for municipal securities would be curtailed, with the effect of obliging municipalities to pay a higher interest rate on their borrowings.

Originally the objections took a still narrower form, attempts having sometimes been made in the past to circumscribe the banks even in their choice of public funds, so as to oblige them to confine themselves mainly or exclusively to the issues of their own State. The motive in this case was the same as in the other, it being considered that such a policy was essential in the interests of municipal borrowing. But as municipal credit has steadily improved and the demand for obligations of that class has grown more rather than less active, notwithstanding the banks have been given authority to buy railroad and other new classes of securities, fears on that ground have disappeared.

The truth is, savings banks' deposits are growing so fast that the addition of new lines of investment has been an absolute necessity. During the calendar year 1899 the deposits of the savings institutions of New York State increased \$71,336,283, while in the fiscal year 1899 (ending Oct. 31) those of Massachusetts increased \$29,559,125; at the same time the deposits of the banks in New Jersey in the latest year

were added to in amount of \$5,860,824, those of Pennsylvania \$10,533,342, those of Maine \$3,156,829, those of New Hampshire \$2,570,148, those of Vermont \$2,455,023, those of Rhode Island \$2,597,559, and those of Connecticut \$10,652,696. Here is a total addition in one year in New England, New York, Pennsylvania and New Jersey of \$138,721,834, and the aggregate of the deposits of those States now amounts to nearly two thousand million dollars—\$1,959,647,640. On the other hand, the total of State, city, county and town bonds of all kinds issued during the calendar year 1899, according to the records kept by us, including the States whose bonds are not permissible investments, and also including bonds issued to refund existing obligations, was no more than \$118,113,005. And the exhibit for 1899 is simply a repetition of the experience of other years.

Impelled by the necessity here indicated, the three most important States (from a savings bank standpoint), namely New York, Massachusetts and Connecticut, holding together an aggregate of \$1,579,817,893 deposits, last year as outlined in these columns at the time, greatly extended the authority of the institutions to make investments in railroad securities. As a matter of fact, however, the process has been going on steadily for years. New York State, with the largest deposits of any State, clung most tenaciously to old traditions. Long after most of the other States had added new classes of investments to the savings bank list, New York still hung back. Prior to 1898 the institutions in this State could not buy railroad bonds of any kind. In the year mentioned authority was first given to invest in such bonds under closely-guarded restrictions. The enactment of that year, though, simply gave permission to invest in the first mortgage bonds of railroads the principal part of whose road is located within the State. The door having been opened, it was natural to go a step further, and in 1899 another enactment was passed, under which the institutions of this State are given a pretty extensive list of railroad bonds to choose from. At this year's session of our Legislature a slight further change was made in the law, consisting simply in the addition of the Chicago & Alton RR. to the list.

The purpose of this article is to discuss the practice with reference to including or excluding street railway bonds among the permissible investments. Timeliness is given to a discussion of the subject by a variety of circumstances. A short time ago a bill was introduced in the Massachusetts Legislature intended to extend the authority of the savings institutions of that commonwealth in making investments so as to include the first mortgage bonds of street railway companies in that State. Under existing statutes the banks in Massachusetts are prohibited from buying street railway securities—at least in the section of the law which confers the right to buy railroad bonds and notes, it is distinctly provided that street railway companies shall not be considered railroad companies within the meaning of the section. The bill which the Legislature was asked to enact read as follows:

SECTION 1. Savings banks are hereby authorized to invest their funds in first mortgage bonds of street railway companies incorporated under the laws of this State whose roads are located wholly or in part therein, and which have earned and paid a dividend of not less than three per centum per annum for two years next preceding such investment.

It is enough to say with reference to this proposed bill, that it failed of passage. As was recorded in the State and City Department of the CHRONICLE of March 31, the measure was, on the recommendation of the



Committee on Banks and Banking, rejected in both branches of the Legislature.

The action in this case makes it interesting to see what is the line of policy of other States with reference to street railway investments. Generally speaking, there are not many States that sanction such investments. If we take the States up in order, beginning with Maine, we shall find that that commonwealth *does* allow the savings institutions to hold street railway bonds, but that the power there is hardly enough restricted, hence inviting risk of loss where bank officers availing of the wide latitude allowed by the law fail to exercise sufficient vigilance and care in making selections of street railway investments. The weak point in the statute was brought to our notice about eight or nine months ago; and, rather singularly, demonstration of the defect came in the case of a street railway of Massachusetts, the very State which has now refused to allow its own institutions to invest in street railway issues of any kind. Some time last summer one of the smaller houses in Boston offered for sale an issue of bonds of a little electric railway in Massachusetts. There was nothing out of the ordinary in this offering except that at the bottom of the circular the announcement was made that the bonds were a legal investment for Maine savings banks. The statement seemed rather a surprising one, as the road was not alone of decidedly minor importance (it being less than twenty miles in length), but it had only just been opened for business, so there had been no demonstration of its earning capacity. Yet study of the Maine statutes makes it conceivable that the statement may have been correct. The Maine law declares (after enumerating the States in which railroads investments are permitted) that "no bonds of street railroads shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in in cash and expended upon the road, evidenced by a certificate of the Railroad Commissioners of the State where the road is located, filed in the office of the Secretary of State of Maine, that said percentage has been so paid in and expended in addition to the amount of the bonded debt." As the circular above mentioned declared that the Massachusetts Board of Railroad Commissioners had placed the total cost of the road in question, completed, at over \$400,000, while the full authorized issue of bonds was to be only \$200,000, it is easy to see that the requirement of the Maine law might have been fully complied with. Yet the road referred to in less than six months from the time the bonds were offered for sale went into the hands of a receiver. We make reference to the matter simply as disclosing an unguarded point of the law which might possibly lead to ill-advised investments; we can not discover that any savings institution was induced to buy the bonds of the road referred to.

At first sight such a proviso as that contained in the Maine statute would seem ample to safeguard the investment. The experience in this instance shows that there are cases where it is not. The considerations affecting investments in street railway bonds are in many respects quite different from those governing investments in steam roads. The only true test would appear to be earnings and dividends, a test also prescribed in most recent State legislation for steam roads. It is possible that as regards street railways even this test might not suffice when applied to the past, owing to the process of amalgamation and consol-

idation which has been going on in the street railway world, changing completely the character of many of the undertakings. It is likely that these consolidations, in providing large issues of bonds covering extensive systems, of stable and assured earning capacity, can ultimately be utilized to the advantage of the banks, but time will be needed to demonstrate that such combinations have been established on a basis safe beyond peradventure—and that, after all, is the condition indispensable above everything else.

The larger States have not favored street railway bonds as means for the employment of savings banks funds. Thus, the present law of this State in defining what railroad bonds the institutions may hold says that "street railroad corporations shall not be considered railroad corporations within the meaning of this subdivision." The Connecticut law says: "This Act shall not be held to authorize any investments in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railroad company." In Vermont the law does not give permission for railroad investments of any kind. The same is true of the general law controlling savings banks in Pennsylvania, though some of the banks organized under old special charters have authority to invest in any "good and valid securities." The provision in New Jersey makes it lawful for a bank "to invest its funds in first mortgage bonds of any railroad company which has paid dividends," &c., &c., evidently meaning steam roads. In Rhode Island there is no reference to either street roads or steam roads, but there is a clause permitting investments "in such corporate stocks or bonds as they (the institutions) may deem safe and secure." In fact, except in the case of Maine and New Hampshire, where any mention is made at all of street railways it is to declare that the general provisions of law with reference to railroads shall not be construed as applying to street railways. Of the two States named, which form exceptions to the rule, we have already referred to the provisions respecting street railways in Maine.

In New Hampshire there are several references to the subject. By Section 10 of the Investment law it is provided that "street railroads shall not be considered railroads within the meaning of this and the last preceding section"—that is, the sections allowing investments in the bonds of any railroad company incorporated under the authority of any of the New England States and of any State outside of New England. Furthermore, Section 15, allowing investments in the stock of railroad corporations, reads: "exclusive of street railways." On the other hand, Section 12 is entirely devoted to street railways and allows investments "in the bonds of street railway corporations located wholly or in part in cities of 50,000 inhabitants or more, situated outside of New Hampshire, whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired; provided, such corporation has earned and paid regular dividends on its capital stock for five years next preceding such investment, but not exceeding five per cent of the deposits shall be so invested." Here, it will be observed, the privilege is much more closely guarded than in the Maine case. The street railway (1) must be wholly or in part in cities of 50,000 inhabitants or more; (2) the net indebtedness must not exceed the capital stock actually paid in and remaining unimpaired; and (3) the company must have earned and paid regular dividends for five years preceding. The Maine statute obviously embodies some excellent features, but would it not be well to add the third condition of the New Hampshire law, as here enumerated, and thus make it more nearly perfect?



# United States Debt and Its History.

The following is a statement of the debt of the United States past and present. To add to its usefulness we give references to the laws authorizing each of the issues of bonds outstanding to-day, and likewise, so far as we deem it needful, citations from those laws.

All our figures, except when otherwise noted, represent the status at the close of business June 30 or the beginning of business on July 1 of each fiscal year. To conform to that feature and yet furnish information through which any reader can always have the data for a correct exhibit of the debt situation at any past or future day, and make an accurate comparison with previous years, we present, FIRST, the details as they stood at the close of the last fiscal year ending June 30 1899; SECOND, the changes in those details since June 30 1899 down to April 1 1900; THIRD, the items of interest-bearing debt, &c., at the beginning of each fiscal year since July 1 1876; FOURTH, we publish in the CHRONICLE every month—usually the first or second Saturday—the full detailed Government statement of the debt as reported by the Treasurer on the last day of the previous month; some months lack of space forces us to delay the publication to a later week.

With these data at his command, it would seem as if any inquirer could satisfy himself fully with reference to every point which might become of importance for him to know respecting the United States debt.

## INTEREST-BEARING DEBT OUTSTANDING JUNE 30 1899.

Title of Loan.	Authorizing Act.	Rate.	When Redeemable.	Interest Payable.	Amount Issued.	Outstanding		
						Registered.	Coupon.	Total.
Funded loan of 1891..	July 14, '70, & Jan. 20, '71	4½ per cent Cont'd @ 2%	Option U.S.	M, J, S & D.	\$250,000,000	\$25,364,500	.....	\$25,364,500
Funded loan of 1907..	July 14, '70, & Jan. 20, '71.	4 per cent.	July 1, 1907.	J, A, J & O.	740,913,650	491,311,900	\$68,340,400	559,652,300
Refunding certificates	February 26, 1879.....	4 per cent.	.....	J, A, J & O.	40,012,750	.....	.....	37,830
Loan of 1904.....	January 14 1875.....	5 per cent.	Feb. 1, 1904.	F, M, A & N	100,000,000	67,645,050	32,354,950	100,000,000
Loan of 1925.....	January 14 1875.....	4 per cent.	Feb. 1, 1925.	F, M, A & N	162,315,400	114,026,650	48,288,750	162,315,400
Ten-Twenties of 1898	June 13 1898.....	3 per cent.	Aft. A'g. 1, '08	F, M, A & N	198,678,720	98,092,940	100,585,780	198,678,720
Aggregate of interest-bearing debt, excl. of U.S. bonds issued to Pac. RRs., as stated below					\$1,491,920,520	\$796,441,040	\$249,569,880	\$1,046,048,750

## DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1899.

Funded loan of 1891, matured September 2 1891.....	\$112,850 00
Old debt matured at various dates prior to Jan. 1, '61, and other items of debt matured at various dates subsequent to Jan. 1, '61..	1,105,450 26
Aggregate June 30 1899 of debt on which interest has ceased since maturity.....	\$1,218,300 26

## DEBT BEARING NO INTEREST JUNE 30 1899.

	Authorizing Act.	
United States notes ....	Feb. 25 1862; July 11 1862; March 3 1863.....	\$346,681,016 00
Old demand notes.....	July 17 1861; Feb. 12 1862.....	53,847 50
National Bank notes: Redemption account.	July 14 1890 .....	35,617,381 50
Fractional currency....	July 17, '62; Mar. 3, '63; June 30, '64, \$15,257,342 66; less \$8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,881,408 66
Aggregate June 30 1899 of debt bearing no interest.....		\$389,433,653 66

The foregoing shows that the Government debt on June 30 1899 was made up of (1) interest-bearing debt, \$1,046,048,750, of (2) debt on which interest has ceased, \$1,218,300 26, of (3) debt bearing no interest, \$389,433,653 66, making total gross debt, \$1,436,700,703 92; subtracting from the total the net cash balance in the Treasury (\$281,330,468 73) at the same date (June 30 1899) we have the net debt as it stood at the close of the last fiscal year, \$1,155,320,235 19. To bring down the interest-bearing debt to April 1 1900—which, as stated, was \$1,046,048,750 on June 30 1899—we must add the \$108,024,800 Loan of March 14, 1900, and deduct the following: from the Ten-Twenties of 1898 \$29,984,080, from the Funded Loan of 1907, \$71,126,600, from the Refunding Certificates \$2,030 and from the Loan of 1904, \$26,098,700 (a net deduction of \$19,186,610), to reach the total of the interest-bearing debt April 1, 1900, which was \$1,026,862,140.

For later and future details of the debt, see the same as issued every month in the CHRONICLE, the first or a later Saturday. We now add, first, references to and citations from the laws which are the authority for the debt as it stands to-day, including the new 2 per cent loan authorized March 14, 1900; second, the two tables on the next page, which exhibit all the particulars of the total debt of the United States on June 30 of each year from 1876 to 1899, and on April 1, 1900; third, the Pacific Railroad bonds, which are never included in the Treasury debt statements.

"FUNDED LOAN OF 1891" (Column 1) 4½ per cents, continued at 2 per cent. The bonds of this issue still outstanding were issued in exchange for the 4½ per cent funded loan of 1891 by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government. Amount issued was \$25,364,500 and they are all outstanding to-day.

"FUNDED LOAN OF 1907" (Column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (April 1 1900), \$488,525,700.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertible in sums of \$50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was \$39,308,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being \$40,012,750. Of these there were still outstanding on April 1 1900 a total of \$35,800.

"LOAN OF 1904."—(Column 4.) The act of January 14 1875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bonds of the United States described in the act of July 14 1870 for the purpose of redeeming on and after January 1 1879 in coin, at the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in sums of not less than fifty dollars. Under this authorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, \$50,000,000 of 5 per cents and in November 1894 there were issued \$50,000,000 more for similar bonds for the same purpose. There are now outstanding \$73,901,300.

"LOAN OF 1925."—(Column 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of \$62,315,400 and (2) in February 1896 to the amount of \$100,000,000. In a message to Congress under date of February 8, 1895 (published in the CHRONICLE February 9 1895, page 244), President Cleveland stated in substance that in pursuance of Section 3700 of the Revised Statutes the details of an arrangement have this day been concluded whereby bonds authorized under the act of July 14 1875, payable in coin at the pleasure of the United States after the first day of Feb., 1925, with interest at the rate of 4 per cent per annum, to the amount of \$62,315,400, are to be issued for the purchase of gold coin amounting to a sum slightly in excess of \$65,000,000, to be delivered to the Treasury of the United States, which sum added to the gold now held in our reserve will so restore such reserve as to make it amount to something more than \$100,000,000. Such a premium is to be allowed to the Government upon the bonds as to fix the rate of interest upon the amount of gold realized at 3¾ p. c. per annum. At least one-half of the gold to be obtained is to be supplied from abroad. Section 3700 of the Revised Statutes is as follows: "Sec. 3700. The Secretary of the Treasury may purchase coin with any of the bonds or notes of the United States authorized by law at such rates and upon such terms as he may deem most advantageous to the public interest."

For a construction of the "Refunding Act of 1870" and of the "Resumption Act of 1875," see CHRONICLE, February 18 1893, page 265. The issue in February 1896 was an ordinary offering, open to all bidders, of \$100,000,000 of the same bonds as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding \$162,315,400.

"TEN-TWENTIES OF 1898."—(Column 7.) The bonds included under this head are an issue of \$200,000,000 3 per cents. They were authorized by Act of June 13 1898, and are known as the "War loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in CHRONICLE of June 18 1898, page 1163,) inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupons in denominations of \$20, \$100, \$500 and \$1,000, and registered in denominations of same amounts, and also in \$5,000 and \$10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of \$1,325,000,000. The amount now outstanding (April 1 1900) is \$168,691,640.



"LOAN OF MARCH 14, 1900."—(Column 9.) Bonds (2 per cent payable at the pleasure of the Government after 30 years) authorized in "Act to define and fix the standard of value," etc. (for copy of Act see CHRONICLE, March 3, 1900, page 411), for the purpose of refunding (1) outstanding United States bonds bearing interest at 5 per cent payable Feb. 1, 1904; (2) bonds bearing interest at 4 per cent payable July 1, 1907, and (3) bonds bearing interest at 3 per cent payable August 1, 1908 (the "ten-twenties of 1898"). For details of arrangement see Secretary Gage's circular with reference to the operations for carrying out the refunding provisions of the bill in CHRONICLE, March 17, 1900, page 509. Of these 2 per cents there were outstanding April 1, 1900, according to debt statement, \$108,024,800.

In April, 1895, we gave a table showing the debt of the United States on the first day of July 1856, and every subsequent year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1876, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the nature and extent of the Government securities when the refunding operations of that period began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1, 1876 TO APRIL 1, 1900.

YEAR.	1. "Funded Loan of 1891," <sup>4½</sup> / <sub>2</sub> P. C. Contin'd at 2.	2. "Funded Loan of 1907," 4 Per Cents.	3. "Refunding Certificates," 4 Per Cents.	4. "Loan of 1904," 5 Per Cents.	5. "Loan of 1925," 4 Per Cents.	6. "New Pension Fund," 3 Per Cents.	8. Old 6s and 7s Converted into 4 and 4½ P. Cts.	10. Total Interest-Bearing Debt.
	\$	\$	\$	\$	\$	\$	\$	\$
1876, July 1			Maximum issue was			14,000,000 00	1,696,685,450	1,710,685,450 00
1877	140,000,000 00					14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	40,012,750 00			14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00			14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00			14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00			14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00			14,000,000 00	460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00			14,000,000 00	{32,082,600 } {304204350 }	1,338,229,150 00
1884	250,000,000 00	737,661,700 00	290,000 00			14,000,000 00	122,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00			14,000,000 00	194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00			14,000,000 00	144,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00			14,000,000 00	119,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00			14,000,000 00		950,522,500 00
1889	139,639,000 00	676,095,350 00	119,610 00			14,000,000 00		829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00			14,000,000 00		725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00					610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000				635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,000	31,157,700	"7 "10-20s of 1898." (War Bonds), 3 Per Cents.	9 "Loan of Mar. 14, 1900," 2 Per Cent.	716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	162,315,400			847,363,890 00
1897	25,364,500 00	559,640,100 00	45,130 00	100,000,000	162,315,400			847,365,130 00
1898	25,364,500 00	559,646,050 00	41,520 00	100,000,000	162,315,400			847,367,470 00
1899	25,364,500 00	559,652,300 00	37,830 00	100,000,000	162,315,400	193,678,720		1,046,048,750 00
1900, April 1	25,364,500 00	488,525,700 00	35,800 00	73,901,300	162,315,400	168,694,640	108,024,800	1,026,862,140 00

‡ Continued at 3½ per cent.

‡ Continued at 3 per cent.

PUBLIC DEBT OF THE UNITED STATES, ETC. (Continued.)

YEAR.	11. Debt on which Interest has ceased.	12. Debt bearing no Interest.	13. Outstanding Principal.	14. Cash in the Treasury July 1.	15. Total Debt less Cash in Treasury.	16. Annual Interest Charge.
1876 July 1	\$3,902,420 26	\$137,125,796 89	\$2,151,713,667 15	\$90,788,326 70	\$2,060,925,340 45	\$96,104,269 00
1877	16,648,860 26	435,191,431 84	2,163,728,792 10	144,453,360 73	2,019,275,431 37	93,160,643 50
1878	5,594,560 26	363,231,082 27	2,163,561,292 53	164,179,012 03	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 37	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 73	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	33,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	968,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,316 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,743,062 90	205,657,570 76	1,027,085,492 14	34,387,408 80
1899	1,218,300 26	389,433,653 66	1,436,700,703 92	281,380,468 73	1,155,320,235 19	40,347,872 80
1900, April 1	1,207,600 26	390,979,613 41	1,419,049,353 67	306,792,995 55	1,112,256,358 12	37,458,766 20

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, except in the case of April 1, for which the total is of that date, and is exclusive of interest charge on Pacific Railway bonds.

NOTE 2.—The figures for July 1 1879 were made up assuming pending funding operations to have been completed.

PACIFIC RAILROAD DEBT.—One other class of bonded debt must be referred to which has never been included in the total of Government debt—we mean the Pacific Railroad subsidy debt. To show the situation of this indebtedness we have to make compilations of our own, as the Treasury form comes short of indicating the existing situation. In the following we bring together the details respecting the issues to the Pacific Railroads, giving likewise in the statement the debt already paid and the balance due to the Government.

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS APRIL 1, 1900.

Name of Railway.	Railroad Liability.			Repaid by Companies.			Balance Due United States.
	Bonds Issued by Government.	Net Interest Paid by Government.	Total.	Through Sinking Fund.	Settlement with Government.	Total.	
	\$	\$	\$	\$	\$	\$	\$
Central Pacific.....	25,885,120 00	36,604,385 29	62,489,505 29	9,100,452 55	53,389,052 74	62,489,505 29	.....
Kansas Pacific.....	6,303,000 00	6,007,458 34	12,910,458 34		12,910,458 34	12,910,458 34	.....
Union Pacific.....	27,236,512 00	31,211,711 75	58,448,223 75	18,194,618 00	40,253,605 75	58,448,223 75	.....
Cent'l Branch, Un. Pacific	1,600,000 00	2,152,346 94	3,752,346 94				3,752,346 94
Western Pacific.....	1,970,560 00	3,453,102 86	5,423,662 86		5,423,662 86	5,423,662 86	.....
Sioux City & Pacific.....	1,628,320 00	2,575,450 71	4,203,770 71				4,203,770 71
Totals.....	64,623,512 00	82,604,455 89	147,227,967 89	27,295,070 55	111,976,779 69	139,271,850 24	7,956,117 65

\* Government accepted principal of bonds—\$6,303,000—in full payment of all indebtedness; but subsequently received an additional \$821,898, as mentioned in the note below.

NOTE.—The Government has been reimbursed for \$27,236,512 principal and \$31,211,711 75 interest, being the total indebtedness of the Union Pacific Railroad Company to Nov. 1, 1897, and for the principal of the Kansas Pacific indebtedness, amounting to \$6,303,000 Subsequently under the final decree for the distribution of the assets of the Union Pacific Railroad, made by Judge Sanborn at St. Paul, October 24, 1899, the United States received an additional \$821,898 on its claim. Under settlement agreement of Feb. 1, 1899, twenty notes of the Central Pacific Railroad Company were delivered to the Treasurer of the United States, aggregating \$58,812,715 60, which amount represented the unpaid balance of the total indebtedness of the Central Pacific and Western Pacific Railroad companies to the United States on February 1, 1899. On March 10, 1899, in pursuance of agreement, the first four of said notes, aggregating \$11,762,543 12 (with accrued interest amounting to \$35,771 02) were transferred in consideration of a full cash payment into the Treasury of the principal and interest thereon; another note which, with interest, amounted to \$2,946,194 79 was paid in February, 1900, leaving the balance unpaid March 31, 1900, \$44,109,536 70, and accrued interest, less transportation earnings.



# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN

# NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

MAINE—State, Cities, &c.....Pages	7 to 10	MASSACHUSETTS—State, Cities, &c.. . . . .Pages	15 to 30
NEW HAMPSHIRE—State, Cities, &c.....Pages	10 to 13	RHODE ISLAND—State, Cities, &c..... . .Pages	30 to 32
VERMONT—State, Cities, &c..... . . . .Pages	13 to 15	CONNECTICUT—State, Cities, &c..... . . . .Pages	33 to 38

## State of Maine.

ITS  
DEBT, RESOURCES, ETC.

Admitted as a State (Act March 3, 1820) - March 15, 1820  
 Total area of State (square miles) - - - - - 33,040  
 State Capital - - - - - Augusta  
 Governor (term expires 1st Wed. Jan., 1901), Llewellyn Powers  
 Secretary of State (term expires \*Jan., 1901), - Byron Boyd  
 Treasurer (term expires \*Jan., 1901), - Francis M. Simpson  
 Legislature meets biennially in odd years on the first Wednesday in January, and there is no limit to length of sessions.

\* Is chosen by Legislature.

HISTORY OF DEBT.—For history of Maine State debt up to 1889, see STATE AND CITY SUPPLEMENT of April, 1895, page 9.

The whole State debt matured in June and October, 1889, and all that was not paid was refunded into new loans, payable by instalments, part each year. The debt at present is as follows:

NAME AND PURPOSE.	Interest.		Outstand'g.	
	Rate.	Payable.	When Due.	Principal.
Reissue Loan, 1889 "A."	3	J & D	June 1, 1900-1901	\$66,000
Original, 1864.			\$33,000 yearly.	
Do Class "B."	3	J & D	June 1, 1902-1911	500, 00
			\$50,000 yearly.	
Do Class "C."	3	J & D	June 1, 1912-1921	500,000
			\$50,000 yearly.	
Do Class "D."	3	J & D	June 1, 1922-1929	280,000
			\$35,000 yearly.	
Reissue Loan, 1889 "A."	3	A & O	Oct. 1, 1900 to 1901	34,000
Original, 1869.			\$17,000 yearly.	
Do Class "B,"	3	A & O	Oct. 1, 1902 to 1911	200,000
			\$20,000 yearly.	
Do Class "C."	3	A & O	Oct. 1, 1912 to 1921	280,000
			\$28,000 yearly.	
Do Class "D."	3	A & O	Oct. 1, 1922 to 1929	24,000
			\$3,000 yearly.	
Bonds to State College..	5	J & D	June 1, 1919	118,300
Do do do ..	4	J & J	July 1, 1917	100,000
Bond to Insane Hospital.	4	J & J	July 1, 1917	50,000
Loan of 1869, not presented for payment.....				700
Temporary war loan, 1899.....			Oct., 1901.....	50,000
do do 1900.....			July, 1901.....	100,000
Temporary loan, 1899.....			Feb., 1901.....	100,000
do do 1900.....			March, 1901.....	100,000

PAR VALUE.—The bonds are chiefly for \$1,000 or multiples.

INTEREST is payable at the State Treasury, Augusta, Me.

TOTAL DEBT.—The subjoined statement shows Maine's total funded debt on each of the dates named. On January 1, 1900, the total resources of the State amounted to \$1,242,290 78.

	Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Bonded debt.....	\$2,153,000	\$2,203,000	\$2,253,000	\$2,303,000
Temporary loan.....	350,000	150,000	200,000	Nil.

ASSESSED VALUATION.—Valuations are taken only in even years

Years.	Assessed Valuation.			State tax per \$1,000
	Real.	Personal.	Total.	
1898.....	\$260,841,021	\$68,675,223	\$329,516,244	\$2.75
1896.....	257,389,047	71,111,947	328,500,994	2.25
1894.....	249,629,509	74,848,812	324,478,321	2.50
1892.....	236,135,199	78,194,982	314,330,181	2.75

POPULATION OF STATE.—The following statement shows the population by Census periods since 1790:

1890.....	661,086	1850.....	583,169	1810.....	228,705
1880.....	648,936	1840.....	501,793	1800.....	151,719
1870.....	626,915	1830.....	399,455	1790.....	96,540
1860.....	628,279	1820.....	298,269		

DEBT LIMITATIONS.—Constitutional and statutory limitations restricting municipal indebtedness have become quite a feature since the crisis of 1873. In the States where these limitations are provisions of the Constitution of course debts contracted in excess of such limitation are absolutely void. In Maine the amendment to the Constitution took effect January 2, 1878, and is in the following form and words: "Article XXII. Limitation of Municipal Indebtedness. No city or town shall create any debt or liability which, singly or in the aggregate, with previous debts or liabilities, shall exceed five per centum of the last regular valuation of said city or town; provided, however, that the adoption of this article shall not be construed as applying to any fund received in trust by the said city or town, nor to any loan for the purpose of renewing existing loans, or for war, or to temporary loans to be paid out of money raised by taxation during the year in which they are made."

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions regulating the investments and loans of savings banks and institutions for savings in the State of Maine are contained in Public Laws 1895, Chapter 161, Public Laws 1893, Chapter 170, and Revised Statutes, Chapter 47, Sections 102 and 103.

All the provisions referred to above have been compiled by the Commissioners of Savings Banks, and we give their compilation below in full.

Maine Savings banks and institutions for savings are restricted to and hereafter may invest their deposits in manner following, to wit:

- Public Funds.—Aggregate of Investments Unlimited.—
  - Public funds of the United States.
  - Public funds of the District of Columbia.
  - Public funds of any of the New England States.
  - Bonds of the cities, counties and towns of any of the New England States.
  - Public funds of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska.

Bonds of counties of twenty thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, except when issued in aid of railroads, provided the net municipal indebtedness of such county does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of counties" see memoranda "A" further below.

Bonds of any city of ten thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, except when issued in aid of railroads, provided the net municipal indebtedness of such cities does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of cities" see memoranda "B" given below.

Bonds of the above-described cities and counties issued to take up at maturity bonds that were legal and constitutional when issued, providing the interest has been fully paid on the original bonds for at least five years last prior to such refunding, provided the net municipal indebtedness of such cities and counties does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Bonds and obligations of School District Boards, Boards of Education and other corporate bodies within said cities authorized to issue bonds payable primarily from taxes levied on all the taxable property in such districts, provided the population of the district is ten thousand or more and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city itself, provided the net municipal indebtedness of such district does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of districts" see memoranda "B" below.

Bonds of cities and districts in said States having a population of seventy-five thousand or more, when issued for municipal purposes and which are a direct obligation on all the taxable property therein.

Railroad Bonds.—Aggregate of Investments Unlimited.—Railroad bonds of Maine; but no bonds of street railroads excepting those already constructed in this State shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon



the road, evidenced by a certificate of the Railroad Commissioners, filed, in the office of the Secretary of State, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of any completed railroad in New Hampshire Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska; but no bonds of street railroads shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the railroad commissioners of the State where the road is located, filed in the office of the Secretary of State of Maine, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of the Central Pacific, Union Pacific and Northern Pacific railroads.

Mortgage bonds of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

**Water Bonds.—Aggregate of Investments Unlimited.**

Mortgage bonds of any water company in this State and New Hampshire actually engaged in supplying to any city or cities, town or towns, village or villages, or other municipal corporations, water for domestic use and for the extinguishment of fires, whenever such company is earning more than its fixed charges, interest on its debts and its running expenses.

**Corporation Bonds.—Aggregate of Investments Unlimited.**  
Bonds of any corporation (other than railroads and water companies) incorporated under authority of this State, which earns and is paying regular dividends of not less than five per cent a year.

**Bank Stock.—Aggregate of Investments Unlimited.**  
Stock of any bank or banking association incorporated under authority of this State.

*Holdings of the capital stock of any one bank limited. See memoranda "E."*

Stock of any bank or banking association incorporated under authority of the United States, if located within the New England States.

*Holdings of the capital stock of any one bank limited. See memoranda "E."*

**Railroad Stock.—Aggregate of Investments Unlimited.**

Stock of any railroad in Maine unencumbered by mortgage.

*Holdings of the capital stock of any one corporation limited. See memoranda "E."*

Stock of any dividend-paying railroad in New England.

*Holdings of the capital stock of any one corporation limited. See memoranda "E."*

Stock of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

*Holdings of the capital stock of any one corporation limited. See memoranda "E."*

**Corporation Stock.—Aggregate of Investments Unlimited.**

Stocks of any corporation (other than railroads and water companies) incorporated under authority of this State, which earns and is paying regular dividends of not less than five per cent a year.

*Holdings of the capital stock of any one corporation limited. See memoranda "E."*

**Real Estate Investment.—Not Exceeding Five Per Cent of Deposits.**—Real Estate in the city or town in which such bank or institution is located.

**Real Estate Foreclosure.—Holdings Acquired by Foreclosure, &c., Unlimited.**—Real estate acquired by foreclosure of mortgage thereon or upon judgment for debts or in settlements to secure debts.

**Loans on Real Estate.—Not Exceeding Fifty Per Cent of Deposits.**

—First mortgages of real estate in this State and New Hampshire to an amount not exceeding sixty per cent of its value.

**Loans on Collateral.—Aggregate of Investments Unlimited.**

Notes with a pledge as collateral of any public funds or bonds of any kind the bank or institution would by this statute be authorized to purchase.

Notes with a pledge as collateral of any stocks the bank or institution would by this statute be authorized to purchase.

*Holdings of the capital stock of any one corporation limited. See memoranda "E."*

**Loans on Deposit Books.—Aggregate of Investments Unlimited.**

—Notes with a pledge as collateral of any savings bank deposit book or books of any savings bank in this State.

**Loans on Railroad Stock.—Aggregate of Investments Unlimited.**—Notes with a pledge as collateral of the stock of any railroad or railroads mentioned in this section, but not over seventy-five per cent of the market value of such stock.

*Holdings of the capital stock of any one corporation limited. See memoranda "E."*

**Loans to Municipalities.—Aggregate of Investments Unlimited.**

—To any county, city or town in this State.

**Loans on Other Personal Property.—Aggregate Unlimited.**

—Notes secured by a pledge or mortgage of such other personal property as, in the judgment of the trustees, it is safe and for the interest of the bank to accept.

**Loans to Corporations in Maine.—Aggregate Unlimited.**—To any corporation having real estate and doing business in this State.

**Deposits in Banks.—Aggregate Unlimited.**—May deposit on call in banks or banking associations incorporated under authority of this State or the laws of the United States and receive interest thereon.

MEMORANDA.

A.

From Chapter 161, Public Laws 1895.

.....The term net municipal indebtedness of counties, as used in this section, shall be construed to include all bonds which are a direct obligation of the county, less the amount of any sinking fund available in the reduction of such debt.

B.

.....The term net municipal indebtedness of cities and districts, as used in this section, shall be construed to include in the case of either not only all bonds which are a direct obligation of the cities, but also all bonds of the districts or boards within the same, as above enumerated, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt.

C.

.....The number of inhabitants of cities and counties shall be determined by the last previous official census thereof, as established by the United States or State census or city or county census taken in the same manner as United States or State census and duly certified to by the clerk or treasurer of such city or the auditor or treasurer of such county.

D.

.....All investments shall be charged and entered on the books of the bank at their cost to the bank or at par when a premium is paid.

E.

From Chapter 47, Section 102, Revised Statutes.

No such bank or institution shall hold by way of investment or as security for loans, or both, more than one-fifth of the capital stock of any corporation, nor invest more than ten per cent of its deposits, not exceeding sixty thousand dollars, in the capital stock of any corporation.

F.

From Chapter 165, Public Laws, 1889.

The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed.

G.

.....No loans shall be made directly or indirectly to any officer of the corporation or to any firm of which such officer is a member.

H.

From Chapter 47, Section 105, Revised Statutes.

**Officers Not to Receive Gift, Fee, &c.**—No gift, fee, commission or brokerage shall be received by any officer of a savings bank on account of any transaction to which the bank is a party under a penalty for each offence of one hundred dollars, to be recovered in an action of debt in the name and to the use of the State, provided that nothing herein contained applies to any expense of examining titles and making conveyances upon loans made by savings banks.

I.

**Expense of Making Loans.**—Parties making a loan from a savings bank shall pay all expenses incurred by reason thereof.

J.

From Chapter 47, Section 131, Revised Statutes.

**Does Not Affect Investments Already Made.**—But nothing herein affects the legality of investments already made.....And said securities are valid in favor of the bank pursuant to any law in force when such investments were made.

K.

**Change of Investments.**—And this chapter does not require the change of investments for those hereinbefore named, except as the same can be done gradually by the sale or redemption of the securities so invested in, in such manner as to prevent loss or embarrassment in the business of such corporation or unnecessary loss or injury to the borrowers on such securities.

L.

**Investing in Securities Not Authorized, a Misdemeanor.**—The investments in securities not named in section 100 is a misdemeanor on the part of the trustees authorizing or officers making the same, and such trustees or officers are subject to the prosecutions and punishments prescribed by law for that offense.

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF MAINE.

NOTE.—For places not given in alphabetical order among the following, see "Additional Statements" at end of this State.

**AROOSTOOK CO.—L. O. LUDWIG, Treas.**

County seat is Houlton.		Total debt Jan. 1, 1900..	\$813,500
<b>LOANS—</b>		Sinking fund.....	734,651
<b>REFUNDING BONDS—</b>		Net debt Jan. 1, 1900.....	78,849
....., \$19,000..... Aug. 1, 1919		Interest is payable in Boston.	
<b>COURT HOUSE—</b>		Tax valuation 1898....	17,702,695
4s, J&D, \$40,000..... June 1, 1915		Assessment about 1/2 actual value.	
<b>RAILROAD AID (B. &amp; A. RR.).</b>		Tax rate (per \$1,000) 1899..	\$3.55
4 1/2s, M&S, \$500,000.. Sept. 1, 1912		Population in 1890 was.....	49,589
4 1/2s, J&J, 1228,000.. July 1, 1915		Population 1897 (local est.)..	60,000
Bonded debt Jan., 1900..			
Floating debt.....			26,500

**AUBURN—** { P. H. WILSON, Mayor.  
                  { E. G. EVELETH, Treasurer.

Auburn is in Androscoggin County.

<b>LOANS—</b>		<b>CITY BONDS— Cont'd.</b>	
<b>CITY BONDS—</b>		4s, J&J, \$13,000..... July 1, 1910	
4s, J&J, \$15,000..... July 1, 1917		4s, J&J, 13,000..... July 1, 1911	
4s, J&J, 15,000..... July 1, 1900		4s, J&J, 4,000..... Jan. 1, 1912	
4s, J&J, 15,000..... Jan. 1, 1902		4s, J&J, 7,000..... July 1, 1912	
4s, J&J, 25,000..... July 2, 1903		4s, J&J, 16,000..... June 1, 1923	
4s, J&J, 23,500..... July 1, 1904		4s, J&J, 14,500..... Jan. 1, 1925	
4s, J&J, 15,000..... July 1, 1905		<b>CITY WATER BONDS—</b>	
4s, J&J, 18,000..... July 1, 1906		5s, J&J, \$58,700..... July 1, 1905	
4s, J&J, 10,000..... July 1, 1907		4s, J&J, 30,000..... May 20, 1913	
4s, J&J, 14,000..... July 1, 1909			

**TOTAL DEBT, ETC.**—Auburn's total bonded debt Jan. 1, 1900, not including the water debt, was \$218,000; floating debt additional, \$107,000; sinking fund assets, \$75,000; net debt, \$250,000; city water debt, \$98,700; Water Commissioners' bonds outstanding, \$226,000; value of water works owned by the city, \$500,000.

**ASSESSED VALUATION.**—In 1899 the assessed valuation of real estate and personal property was \$6,425,000; in 1892 it was \$6,287,460. Tax rate (per \$1,000) for 1899 was \$22.50.

**POPULATION.**—In 1899 the population was about 12,000; in 1890 it was 11,253; in 1880 it was 9,556; in 1870 it was 6,166.

**AUGUSTA—SAMUEL W. LANE, Mayor.** This city is in

Kennebec County.

<b>LOANS—</b>		<b>REFUNDING BONDS—Con.</b>	
<b>FUNDING BONDS—</b>		4s, F&A, \$182,500..... Feb., '97-'17	
6s, J&J, \$74,500..... 1898-1905		Bonded debt July 20, '99, \$293,300	
3 1/2s, M&S, 40,000.. Sept. 1, 1924		Float. debt (since funded).. 40,000	
<b>REFUNDING BONDS—</b>		Total valuation 1899....	
5s, F&A, \$9,000..... Feb. 15, 1902		7,033,261	
4s, J&J, 6,000..... July 1, 1900		Tax rate (per M.) 1899.....	
		\$23.00	
		Population in 1890 was....	
		10,527	

**INTEREST** and principal of all the 4 per cents payable at the Maverick National Bank of Boston, and of other bonds at City Treasury.

**BANGOR.—H. O. PIERCE, Treasurer.**

Bangor (City) is in Penobscot County.

<b>LOANS—</b>		<b>Interest.</b>		<b>Principal.</b>	
<b>NAME AND PURPOSE.</b>		<b>P. Ct. Payable.</b>		<b>When Due. Outstand'g.</b>	
City debt "A" 1892.....		4 M & N		Nov. 2, 1912 \$50,000	
do "X" 1894.....		4 M & N		Nov. 1, 1914 100,000	
Water loan, "L," 1875.....		6 J & J		July 1, 1905 500,000	
do do 1899.....		3 1/2 J & J		July, '04-'10 70,000	
Trust funds.....				206,691	

**PAR VALUE OF BONDS.**—The water bonds are for \$500 and multiples; others, \$1,000.

**TAX EXEMPT.**—The bonds of this city are not taxed.

**INTEREST** is payable either at the Merchants' National Bank in Boston or by the City Treasurer in Bangor.

**TOTAL DEBT, SINKING FUND, ETC.—**

	Jan. 1, 1900.	Apr. 1, 1899.
Total liabilities (including water debt).....	\$976,691	\$934,191
Water debt, included in above total.....	570,000	500,000
Trust funds, included in above total.....	206,691	206,691
Floating debt, included in above total.....	50,000	77,500

**ASSESSED VALUATION.**—Bangor's assessed valuation (about 4-5 actual value) and tax rate have been as follows:



Table with 5 columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1899, 1898, 1897, 1895, 1890, 1887.

POPULATION.—In 1890 the population was 19,103; in 1880 it was 16,856; in 1870 it was 18,289; in 1900 it was estimated at 24,000.

BATH.—CHARLES E. HYDE, Mayor. O. C. ROGERS, Treasurer.

Bath is a shire town of Sagadahoc County.

Table with 5 columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows for Municipal bonds, do refunding, Old Ladies' Home, Railroad Aid Bonds.

INTEREST on all the bonds is payable in Boston with the exception of the interest on the Old Ladies' Home issue, which is payable in Bath.

TOTAL DEBT, SINKING FUND, ETC.—

Table with 5 columns: Bonded debt, Floating debt, Total debt, Assets, Net debt. Rows for Feb. 1, 1900, Feb. 1, '99, Feb. 1, '98, Feb. 1, '97.

The assets as above given included on Feb. 1, 1900, bonds received from the Penobscot Shore Line RR. Co. for lease of Knox & Lincoln RR. and held for the redemption of the Knox & Lincoln bonds outstanding, \$240,000, and bonds and scrip of the Bath Gas & Electric Company to the amount of \$4,500.

ASSESSED VALUATION, TAX RATE, ETC.—

Table with 5 columns: Years, Real, Personal, Total, Total Tax per \$1,000. Rows for years 1899, 1898, 1897, 1890, 1880.

POPULATION.—In 1890 was 8,723; in 1880 it was 7,874.

BELFAST.—L. H. MURCH, Clerk.

This city is in Waldo County.

Table with 5 columns: LOANS—When Due, REFUNDING BONDS—When Due, Tax valuation 1899, Assessment about actual value, Total tax (per \$1,000) '99, Population 1890, Population 1899.

Belfast owns \$500,000 of Belfast & Moosehead Railroad stock, of which 1,396 shares were preferred and 3,604 common.

INTEREST on the bonds is payable at Belfast and at the First National Bank, Boston, Mass.

BIDDEFORD.—CHAS. A. MOODY, Treasurer.

This city is in York County.

Table with 5 columns: LOANS—When Due, Bonded debt Feb. 1, 1900, Floating debt, Total debt Feb. 1, 1900, Total valuation 1899, Assessment abt. 60% actual value, Tax rate (per \$1,000) 1899, Population in 1890 was, Population in 1900 (est.).

BRUNSWICK.—JOHN P. WINCHELL, Treasurer.

This town is in Cumberland County.

Table with 5 columns: LOANS—When Due, Various loans, Town debt Feb. 1, 1900, Total valuation 1899, Assessment about actual value, Tax rate (per \$1,000) 1899, Population 1890.

INTEREST is payable in Boston.

BUCKSPORT.—This town is in Hancock County.

Table with 5 columns: LOANS—When Due, REFUNDING RR. BONDS—When Due, Tax valuation 1899, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1880 was.

A certain amount of the above bonds becomes due each year to July 1, 1903, after which date the bonds are payable at the pleasure of the town until July 1, 1933.

INTEREST is payable at Boston, Mass., and at Bucksport.

CALAIS.—OLIVER S. TARBOX, Mayor.

This city is in Washington County.

Table with 5 columns: LOANS—When Due, Floating debt, Total debt Mar. 23, 1900, Tax valuation 1899, Assessment about actual value, Tax rate in '99 (per \$1,000), Population in 1890 was, Population in 1898 (estm'd).

INTEREST on the loans due in 1900 and 1911 is payable at the Globe National Bank of Boston; other interest in Calais.

DEERING.—In February, 1899, this city was annexed to the city of Portland, which sec.

ELLSWORTH.—ARTHUR W. GREELEY, Mayor.

This city is in Hancock County.

Table with 5 columns: LOANS—When Due, Total debt Feb. 12, 1900, Uncollected taxes & cash, Total valuation 1899, Tax rate (per \$1,000) '99, Population in 1890 was.

HALLOWELL.—G. A. SAFFORD, Mayor. C. K. TILDEN, Treasurer.

This city is in Kennebec County.

Table with 5 columns: LOANS—When Due, SCHOOL BONDS—When Due, REFUNDING BONDS—When Due, WATER BONDS—When Due, Total debt Mar. 1, 1899, Sinking fund, Net debt Mar. 1, 1899, Tax valuation 1899, Assessment same as actual value, Total tax (per \$1,000) '99, Population 1890 was, Population 1898 (est.).

The city owns property valued at \$50,000.

INTEREST on the \$5,000 4 per cent school bonds and refunding bonds is payable in Boston and Hallowell.

HOULTON.—This town is in Aroostook County.

Table with 5 columns: LOANS—When Due, SCHOOL AND RR. BONDS—When Due, SCHOOL BONDS—When Due, SCHOOL, BRIDGES, TOWN IMP. BDS.—When Due, REFUNDING BONDS—When Due, RAILROAD AID BONDS—When Due, Floating debt, Total debt Mar. 1, 1900, Sinking fund, cash, etc., Net debt Mar. 1, 1900, Assessed valuation, real, Assess'd valuat'n, pers'l., Total valuation 1899, Assesm't abt' 75 p.c. actual value, Tax rate (per \$1,000) '99, Population in 1890 was, Population 1900 (estimated).

LEWISTON.—W. E. WEBSTER, Treasurer.

This city is in Androscoggin County.

Table with 5 columns: LOANS—When Due, CITY BONDS—When Due, REFUNDING BONDS—When Due, WATER BONDS—When Due, RAILROAD AID BONDS—When Due, Floating debt, Total debt Mar. 1, '98, Bonded debt Mar. 1, '98, Floating debt, Total debt, Sinking fund, Tax valuation 1899, Assesm't abt. 75 p.c. actual value, Tax rate (per \$1,000) '98, Population in 1890 was, Population '98 (estimated).

INTEREST is payable in Boston at the National Bank of Commerce. The city property, valued at \$1,419,739, includes stock of the Lewiston & Auburn Branch Railroad to the amount of \$225,000, and the water works, valued at \$595,934. Bonds are not taxed.

OLD TOWN.—This city is in Penobscot County.

Table with 5 columns: REFUNDING BONDS—When Due, Tax valuation, real, Tax valuation, pers'l., Total valuation 1899, Tax rate (per \$1,000) '99, Population in 1890 was.

PORTLAND.—FRANK W. ROBINSON, Mayor. GEORGE H. LIBBY, Treasurer.

Portland (City) is in Cumberland County.

Of the debt of this city nearly one-half was incurred on account of the Portland & Ogdensburg RR., whose stock the city holds to the amount of \$2,356,110. The railroad is leased for 999 years to the Maine Central RR. Company at 2 per cent on stock, payable quarterly. This rental aids the city considerably in meeting its interest charge.

Table with 5 columns: LOANS—When Due, Interest, Principal, NAME AND PURPOSE, P. Cl. Payable, When Due, Outstand'g. Rows for Funding, 1893, Funding, 1887, Funding, 1894, do 1896, Portland & Ogdensburg RR., Refunding 1895, do 1897, Trust funds, Bonds matured, not presented for payment.

CITY OF DEERING BONDS—Annexed Feb. 6, 1899.

Table with 5 columns: LOANS—When Due, HIGH SCHOOL BONDS—When Due, TOWN OF DEERING BONDS—When Due, FOREST AVE. BONDS—When Due, REFUNDING BONDS—When Due, SEWER BONDS—When Due.

INTEREST on all the issues except the registered bonds is payable in Boston at the National Bank of Redemption and at the Merchants' National Bank in Portland.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Portland's total bonded debt and the sinking fund, etc.

Table with 5 columns: Total debt, Sinking fund and trust funds, Net debt, AVAILABLE ASSETS.—The city's available assets, amounting to \$1,615,176, include gas company stock, \$170,000 and Portland & Ogdensburg Railway stock, \$1,178,055.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and the tax rate for a series of years have been:

Table with 5 columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1899, 1898, 1897, 1895, 1890, 1888.

\* Includes city of Deering.

POPULATION.—In 1890 was 36,425; in 1899 (estimated), 55,000

ROCKLAND.—EDWIN SPRAGUE.

This city is in Knox County. Bonds of this city are not taxed. Bonds will hereafter be issued for refunding only.

Table with 5 columns: LOANS—When Due, CITY BONDS—When Due, LOANS—When Due, CITY BONDS—(Con.)—When Due.



LOANS—	When Due	Floating debt.....	\$130,610
CITY BONDS—(Con.)		Total debt Feb. 12, 1900	475,360
3 <sup>1</sup> / <sub>2</sub> s, J&J, \$28,000.....	July 1, 1908	Resources.....	103,961
3 <sup>1</sup> / <sub>2</sub> s, J&J, 21,500.....	July 1, 1909	Net debt Feb. 12, 1900..	371,399
3 <sup>1</sup> / <sub>2</sub> s, J&J, 25,000.....	July 1, 1910	Assessed val., real.....	3,816,462
3 <sup>1</sup> / <sub>2</sub> s, J&J, 13,000.....	July 1, 1912	Assessed val., personal	1,201,300
3 <sup>1</sup> / <sub>2</sub> s, J&J, 16,800.....	July 1, 1915	Total valuation 1899..	5,017,762
KNOX & LINCOLN RR. LOAN—		Assess't less than actual value.	
6s, F&A, \$35,100.....	Feb. 1, 1902	Tax rate, 1899, (per \$1,000).	\$22.00
Interest is payable in Rockland.		Population in 1890 was.....	8,174
Bond debt Feb. 12, 1900. \$344,750			

AVAILABLE ASSETS.—The city's total assets, as given above, for February, 1900, included Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds, due August, 1921, to the amount of \$39,000.

SACO.—F. B. WIGGIN, Treasurer.

LOANS—	When Due.	Interest is paid in Boston.
GENERAL EXPENSE—		Total debt Feb. 1, 1900..
4s, J&J, \$16,000.....	1901	Tax valuation 1899.....
REFUNDING BONDS—		Assess't about <sup>2</sup> / <sub>3</sub> actual value.
4s, J&J, \$25,000.....	1907	Tax rate (per \$1,000) 1899.
4s, J&J, 30,000.....	1917	Population in 1890 was.....
4s, J&D, 36,000.....	Dec., 1900 to '23	Population in 1900 (est.).....
SEWER BONDS—		
4s, J&J, \$20,000.....	1900	
4s, J&J, 15,000.....	1909	

WASHINGTON CO.—W. M. NASH, Co. Treasurer. County seats are Machias and Calais.

LOANS—	When Due.	Bond debt Jan. 1, 1900. \$500,000
WASH. CO. RR. BONDS—		Tax valuation 1898.. \$13,205,839
4s, J&J, \$25,000.....	Jan. 1, 1916	State & co. (per \$1,000) '99
4s, J&J, 475,000.....	Jan. 1, 1928	Population in 1890 was.....
(Subject to call after Jan. 1, 1923)		Population in 1897 (est.).....

INTEREST is payable at the Boylston National Bank of Boston.

WATERVILLE.—{W. C. PHILBROOK, Mayor. F. AUGUST KNAUFF, Treasurer.

REFUNDING BONDS—	When Due.	Assessed valuation '99. \$4,902,767
3 <sup>1</sup> / <sub>2</sub> s, M&S, \$10,000.....	Sept. 1, 1924	Assessment about <sup>2</sup> / <sub>3</sub> actual value.
Bonded debt Jan. 1, 1900	\$230,000	Tax rate (per \$1,000) 1899.
Floating debt.....	31,778	Population 1890.....
Total debt Jan. 1, 1900..	261,778	Population 1899 (about).....

WESTBROOK.—{Dr. JACOB L. HERR, Mayor. C. S. EASTMAN, Treasurer.

LOANS—	When Due.	Bonded debt Feb. 1900.. \$137,300
CITY BONDS—		Long-time notes.....
4s, ...., \$8,300.....	1900 to 1903	Total debt Feb. 1, 1900.
4s, ...., 15,000.....	June 20, 1911	Tax valuation, real.....
REFUNDING BONDS—		Tax valuation, personal.
4s, J&D, \$15,000.....	Dec. 10, 1905	Total valuation 1899 ..
4s, A&O, 20,000.....	April 1, 1907	Assessment is abt. 65% actual val.
4s, ...., 2,000.....	1909	Total tax rate (per M.) '99.
4s, J&J, 4,000.....	Jan. 5, 1910	Population in 1890 was.....
4s, J&J, 25,000.....	Jan. 1, 1915	Population in 1900 (est.).....
4s, J&J, 20,000.....	Jan. 1, 1917	
4s, ...., 24,000.....	June 1, 1918	

INTEREST on the refunding bonds is payable in Boston, Mass.; on all other bonds at Portland, Me.

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding all minor civil divisions in the State of Maine which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We also give the population according to the Census of 1890.

Towns—	Total Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Albion, Kennebec Co.....	10,000	327,913	14.25	1,042
Androscoggin County.....	57,271			48,968
Anson, Somerset Co.....	77,170	565,035	32.50	1,444
Avon, Franklin Co.....	10,000	126,788	25.50	439
Benton, Kennebec Co.....	14,019	386,870	17.00	1,136
Berwick, York Co.....	15,500	946,922	15.40	2,294
Bethel (T.), Oxford Co.....	35,000	796,193	18.50	2,209
Boothbay Harbor, Lincoln Co.....	40,566	757,476		1,699
Bremen, Lincoln Co.....	15,956	135,865	30.00	719
Brewer, Penobscot Co.....	47,000	1,543,630	22.50	4,193
Bridgton, Cumberland Co.....	20,700	1,272,125	15.50	2,605
Brownville, Piscataquis Co.....	16,888	372,768	23.50	1,074
Camden (T.), Knox Co.....	27,700	1,691,590	20.10	4,621
Canton, Oxford Co.....	38,930	327,515	29.00	1,303
Caribou, Aroostook Co.....	32,000	1,241,359	22.50	4,087
China, Kennebec Co.....	14,000	466,385	18.50	1,423
Cumberland, Cumberland Co.....	20,800	682,195	13.00	1,487
Cumberland County.....	74,380			90,949
Damariscotta, Lincoln Co.....	32,749	409,680	28.50	1,012
Dixfield, Oxford Co.....	11,500	296,220	21.00	988
Eastport, Washington Co.....	50,500	1,730,796	25.00	4,908
Emden, Somerset Co.....	21,881	262,501		
Fairfield, Somerset Co.....	43,623	1,273,770	18.00	3,510
Foxcroft, Piscataquis Co.....	50,000	555,800	26.25	1,726
Gardiner, Kennebec Co.....	91,811	3,504,500		5,491
Hartland, Somerset Co.....	24,000	349,099		974
Hollis, York Co.....	21,335	364,012	19.00	1,278
Industry, Franklin Co.....	10,198	97,955	30.00	545
Kennebec Co.....	30,000	26,961,384		57,012
Kennebunk, York Co.....	27,198	2,049,856	16.00	3,172
Kennebunkport, York Co.....	25,000	1,182,950	17.30	2,196
Kingman, Penobscot Co.....	14,546	147,938	30.00	671
Lisbon, Androscoggin Co.....	11,219	1,845,717	16.00	3,120
Mechanic Falls, Androscoggin Co.....	12,657	847,538	21.50	1,283
Milo, Piscataquis Co.....	14,134	361,839	16.80	1,029
Monson, Piscataquis Co.....	13,000	214,355	37.00	1,237
Mount Desert, Hancock Co.....	18,000	811,892	19.00	1,355
Newcastle, Lincoln Co.....	27,000	617,000	12.40	1,282
Newport, Penobscot Co.....	23,907	469,265	21.00	1,188
New Sharon, Franklin Co.....	13,907	360,741	21.00	1,064
Norridgewock, Somerset Co.....	45,488	549,220	22.50	1,656
Norway (T.), Oxford Co.....	15,640	1,181,339	20.00	2,665
Oakland, Kennebec Co.....	18,953	794,225	20.00	2,044
Old Orchard, York Co.....	18,500	880,752	18.00	877
Orono, Penobscot Co.....	24,854	600,672	30.00	2,790
Patten, Penobscot Co.....	15,000	405,727	20.00	936
Phillips, Franklin Co.....	14,048	494,998	26.00	1,394
Pittsfield, Somerset Co.....	18,151	1,118,085	20.00	2,503
Presque Isle, Aroostook Co.....	27,488	1,244,430	22.00	3,046
Rockport, Knox Co.....	15,450	1,031,709	19.50	1,484
Rumford (T.), Oxford Co.....	54,991	1,527,617	18.00	898
Scarborough, Cumberland Co.....	17,952	870,203	14.00	1,794

Towns—	Total Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Skowhegan, Somerset Co.....	21,794	3,023,535	14.40	5,068
Somerville, Lincoln Co.....	30,000	65,346	38.20	453
Thomaston (T.), Knox Co.....	26,158	1,141,705	22.00	3,009
Topsham, Sagadahoe Co.....	12,939	833,592	15.80	1,394
Turner, Androscoggin Co.....	15,258	646,780	18.00	2,016
Union, Knox Co.....	27,000	494,293	22.00	1,436
Vassalboro, Kennebec Co.....	16,367	899,129	11.20	2,052
Vinalhaven, Knox Co.....	13,400	608,457	23.00	2,617
Waldoborough, Lincoln Co.....	44,691	878,850	26.00	3,505
Wiscasset, Lincoln Co.....	20,000	458,013	24.00	1,733
Yarmouth, Cumberland Co.....	47,000	1,245,276	17.00	2,098

New Hampshire.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State	- - -	One of Original Thirteen
Total area of State (square miles)	- - -	9,305
State Capital	- - -	Concord
Governor (term expires 1st Wed. Jan., 1901),	Frank W. Rollins	
Secretary of State { Chosen by Legislature; }	Edw. N. Pearson	
Treasurer - - - { term expires Jan., 1901. }	Solon A. Carter	
Legislature meets biennially in odd years on the first Wednesday in January, and length of session is not limited.		

HISTORY OF DEBT.—New Hampshire's debt history is very brief. This State has always been extremely conservative, and no bonds were issued until after the breaking out of the Civil War. In 1866 New Hampshire reported her funded indebtedness at \$4,169,818, contracted exclusively for war purposes. June 1, 1869, the total outstanding was \$3,213,962 22, against which the Treasurer reported an asset of \$77,082 89. The situation of the State debt now is as below:

LOANS	Interest—P. Ct. Payable.	When Due.	Principal—Outstand'g.
Agricultural College 1893.	4	July 1, 1913	\$135,000
Library bonds of 1891....	4 J & J	July 1, 1911	175,000
Do do 1893....	4	July 1, 1913	75,000
Municipal War loan.....	6 J & J	{ Jan. 1, '01 to 1905 }	750,000
do do (overdue) - - -		{ \$150,000 yearly. }	
Loan of 1873 (overdue)....			4,300
Trust funds.....	4&6		500
			734,749 45

Of the trust funds held June 1, 1899, \$80,000 bear 6 per cent interest and \$652,653 26 bear 4 p. c. interest, no interest being paid on \$2,096 19.

PAR VALUE OF BONDS.—The bonds of this State are in \$500 and \$1,000 pieces.

INTEREST is payable at the Commonwealth Bank of Boston and at State Treasurer's office.

TOTAL DEBT.—The net debt on June 1, 1899, was \$1,335,068 05. The subjoined statement shows New Hampshire's total debt on the dates named. Assets June 1, 1899, were \$690,953; floating debt, \$1,472.

Total funded debt....	June 1, '99. \$1,289,800	June 1, '98. \$1,436,800	June 1, '97. \$1,586,800	Jan. 1, '96. \$1,740,400
Trust funds.....	734,749	699,843	676,505	653,818
Total debt.....	\$2,024,549	\$2,136,643	\$2,263,305	\$2,394,218

ASSESSED VALUATION.—The State's total assessed valuation (including taxable savings, bank savings and insurance capital) has been as follows:

Years.	Valuation.	Years.	Valuation.
1899	\$277,024,165	1894	\$269,683,779
1898	252,490,075	1893	274,816,342
1897	255,742,099	1890	250,530,530
1896	259,116,800	1885	218,122,554
1895	not tabulated		

\* The difference of nearly \$70,000,000 in the valuation for 1899 as reported in the October SUPPLEMENT and that given above arises from the fact that the figures in the last SUPPLEMENT did not include the valuation of railroads, telephones, etc.

DEBT LIMITATION.—There is no restriction in the Constitution of New Hampshire upon the debt-making power of the people through the "General Court," except the following, which is the last clause of Article 5 of Part Second of that instrument.

Provided, That the General Court shall not authorize any town to loan or give its money or credit directly or indirectly for the benefit of any corporation having for its object a dividend of profits or in any way aid the same by taking its stocks or bonds.

The above is an amendment to the Constitution, which was ratified in 1877. The amendment would appear to be intended as a complete estoppel to municipal loaning of money or credit to railroad and industrial corporations. It is to be noticed, however, that by its terms the restriction does not specifically mention "cities," the words being "any town."

In addition to the foregoing is the "Municipal Bond Act of 1895." It tells in the matter of issuing bonds what a municipal corporation may do, what it must do, and what it cannot do. The law enacts: Sec. 1. The term "municipal corporation" means town, city, school district, village district and village precinct. Sec. 2. Bonds issued must be payable within 20 years, interest semi-annual, not exceeding 6 per cent, may be payable in gold coin. If made payable in less than 20 years, may be extended but never beyond 20 years from time of issue. Sec. 3. Bonds (except of cities) must be authorized by a vote of two-thirds of all voters present and voting at an annual meeting of such corporation, or at a special meeting if properly called, &c. (for which see act). Bonds must be signed by a majority of the Governing Board, countersigned by Treasurer and have seal of corporation. Time and place of payment and rate of interest, &c., may be delegated to Governing Board. Sec. 4. City bonds must be authorized by resolution of City Council passed by at least two-thirds of members elected to each branch taken by yeas and nays, signed by Mayor, countersigned by Treasurer, seal of city affixed. Place of payment, rate of interest and sale may be delegated to Treasurer. Sec. 5. Bonds shall be payable to bearer or to registered holder by name, and must be in form set out in act—which see. In case bonds be made subject to call they must contain statement to that effect as given in act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." Sec. 6. Treasurer to keep a book in which he shall register bonds issued, &c. Sec. 7. "All bonds purporting to be issued by virtue of this act and signed and sealed as hereinbefore provided shall in favor of bona fide holders be conclusively presumed to have been duly and regularly authorized and issued in accordance with the



provisions herein contained, and no holder thereof shall be obliged to see to the existence of the purpose of the issue or to the regularity of any of the proceedings or to the application of the proceeds. All such bonds shall be negotiable in all respects and to the same extent as securities negotiable by the law merchant." Sec. 8. Annual tax must be levied and collected sufficient to pay interest and provide a sinking fund sufficient to pay principal within 20 years. Sec. 9. No bonds can be issued which shall increase the net debt of corporation to an amount exceeding 5 per cent of the value of the taxable property therein as last appraised for assessing taxes. To ascertain net debt, all debts must be included except the following, which must be deducted—water debt, "cash and other means" in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." Sec. 10, corporation seal. Sec. 11. Act to take effect on passage. Approved March 19, 1895.

**POPULATION OF STATE.**—Since 1800 the total population has been as follows.

1890	376,530	1860	326,073	1830	269,328
1880	346,991	1850	317,976	1820	244,022
1870	318,300	1840	284,574	1810	214,460

In 1870-80 increase was 28,691, or 9.01 per cent, and in 1880-90, 29,539, or 8.51 per cent. For earlier population figures see STATE AND CITY SUPPLEMENT of April, 1895, page 13.

**SAVINGS BANKS' INVESTMENTS—PRIVILEGES AND RESTRICTIONS.**—The laws in this State relating to savings banks investments were remodeled by the Legislature of 1895. The act referred to was approved on March 29, 1895, and went into effect on July 1 of the same year. It is as follows: [In 1899 certain changes were made in sections 4, 7, 8 and 15, which we have incorporated below.] AN ACT to regulate the investments of savings banks.

Be it enacted by the Senate and House of Representatives in General Court convened:

Section 1. On and after July 1, 1895, savings banks shall make investments of their funds in the following classes of securities only:

1st. In notes secured by first mortgages of real estate situated in New Hampshire.

2d. In notes secured by first mortgages of real estate situated outside of New Hampshire, which at the time is improved, occupied, and productive; but not exceeding 25 per cent of the deposits shall be so invested.

3d. In notes secured by collateral in which the bank is at liberty to invest, of at least equal value; but the amount of any one class of securities so taken as collateral, added to that which the bank may own at the time, shall not exceed the total limit of that class of securities, and not exceeding 25 per cent of the deposits shall be so invested.

3 1/2. In notes secured by collateral of securities which are listed on the Stock Exchanges of Boston and New York, the listed price of which shall at all times be at least ten per cent in excess of the face of the note; but not exceeding fifteen per cent of the amount of the deposits shall be so invested.

The capital stock of a State bank or trust company, and the guaranty fund of a guaranty savings bank, shall not be accepted by such institution as collateral.

4th. In notes of individuals or corporations, with one or more indorsers; but not exceeding five per cent of the amount of its deposits shall be loaned to any one person or corporation, and not exceeding twenty per cent of the deposits shall be invested in this class of security; but not exceeding twenty per cent shall be so invested if in notes of individuals or corporations resident outside of the New England States.

5th. In the public funds of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

6th. In the bonds or notes of this State, or of any county, city, town, precinct, or district of this State.

7th. In the authorized bonds or interest-bearing obligations of any other New England State, or of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Indiana, Illinois, Kentucky, Missouri, Michigan, Wisconsin, Minnesota, Iowa, Kansas, Nebraska, North Dakota, South Dakota, Colorado, California, Oregon, Montana, Wyoming, Washington, Utah, or the territories of Arizona and New Mexico.

8th. In the authorized bonds or notes of any county, city, town, school district, or other municipal corporation of any of the foregoing States, whose net indebtedness does not exceed 5 per cent of the last preceding valuation of the property therein for taxation, not issued in aid of railroads; and in the authorized bonds or notes of any city of 100,000 inhabitants of any of the foregoing States, whose net indebtedness does not exceed 7 per cent of the last preceding valuation of the property therein for taxation; provided, however, that the bonds or notes of any county of less than 10,000 inhabitants, or of any city, town, or other municipal corporation of less than 20,000 inhabitants, or of any school district of less than 2,000 inhabitants, of any of the foregoing States, shall not be authorized investments; but not exceeding 30 per cent of the deposits shall be so invested.

The term "net indebtedness" shall be construed to denote the indebtedness of any city or town, omitting debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of municipal indebtedness.

9th. In the bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment, or in the bonds guaranteed or assumed by such railroad company, of any railroad company so incorporated whose road is thus located, or in the bonds or notes of any railroad company incorporated under the laws of this State; but not exceeding twenty-five per cent of the deposits shall be so invested.

10th. In the bonds of any railroad incorporated under the authority of any State outside of New England, which is in possession of and operating its own road, and has earned and paid regular dividends of not less than four per cent per annum on its capital stock for the five years next preceding such investment, provided said capital stock on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said road, or in the bonds of any corporation guaranteed or assumed by said railroad; but not exceeding twenty per cent of the deposits shall be so invested. Street railroads shall not be considered railroads, within the meaning of this and the last preceding section.

11th. In the bonds of corporations of this State whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired; but not exceeding five per cent of the deposits shall be so invested.

12th. In the bonds of street railway corporations located wholly or in part in cities of 50,000 inhabitants or more, situated outside of New Hampshire, whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired, provided such corporation has earned and paid regular dividends on its capital stock for five years next preceding such investment; but not exceeding five per cent of the deposits shall be so invested.

13th. In the capital stock of any bank or trust company incorporated under the laws and doing business within this State; but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such bank or trust company, and not exceeding ten per cent of the deposits shall be so invested.

14th. In the stock of any national bank in the New England States and in the State of New York; but the amount of such stock held

by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such national bank, and not exceeding ten per cent of the deposits shall be so invested.

15th. In the stock of any railroad corporation, exclusive of street railways, situated in whole or in part in New England, New York, Pennsylvania, Ohio, Indiana, Michigan, and Illinois, that has earned and paid regular dividends of at least four per cent for five years previous to such investment; but not exceeding twenty per cent of its deposits shall be so invested.

16th. In the stock of any manufacturing company in the New England States that has earned and paid regular dividends for five years previous to such investment, and whose net indebtedness does not exceed the amount of its capital stock fully paid in; but not exceeding ten per cent of the deposits shall be so invested.

17th. Any savings bank may purchase and hold land and buildings suitable and actually used by it in part for its banking-rooms, the total cost of which shall not exceed 10 per cent of its deposits.

18th. Any savings bank may hold and lease real estate acquired by foreclosure of mortgages owned by the bank, but all taxes, foreclosure expenses, and cost of maintenance shall be paid out of the income of the bank.

19th. Deposits of cash on call or subject to check shall be made in some authorized banking or trust company incorporated under the laws of this State or the Commonwealth of Massachusetts, or in some national bank located in the New England States or in the City of New York.

Section 2. Whenever any person shall at the same time hold an office in both a national bank and a savings bank he shall give bond in double the amount required by existing law.

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF NEW HAMPSHIRE.

NOTE.—For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at end of this State.

**BELKNAP CO.**—MARK M. ROBINSON, Treas'r.

County seat is Laconia.		
<b>LOANS—</b>	<i>When Due.</i>	Interest payable at Nat'l Bank of the Republic, Boston, Mass.
COURT HOUSE BONDS 1893—		Bonded debt Jan., 1900. \$50,000
4s, J&J, \$30,000.....	July 1, 1913	Assessed valuation '99.. 9,207,422
<b>REFUNDING BONDS—</b>		Assessment about 1/2 actual value.
4s, J&J, \$20,000.....	Jan. 1, 1915	Population in 1890 was.....20,321

**BERLIN.**—A. H. EASTMAN, Treasurer.

This city is in Coos County.		
<b>LOANS—</b>	<i>When Due.</i>	Floating debt..... \$25,000
<b>SCHOOL BONDS—</b>		Total debt Mar. 20, 1900. 153,000
4s, \$8,000.....	1901-1908	Assets..... 21,500
	(\$1,000 yearly.)	Net debt Mar. 20, 1900.. 131,500
<b>IMPROVEMENT BONDS—</b>		Assessed valuation, '99.. 2,824,478
4 1/2s, \$70,000.....	1913	Assessment 1/2 actual value.
<b>FUNDING BONDS—</b>		Tax rate (per M.) 1899.....\$24 00
4s, \$50,000.....	1917	Population 1890..... 13,729
Total debt Mar. 20, 1900..	\$128,000	Population 1900 (est.).....11,000

**CLAREMONT.**—This town is in Sullivan County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 15, '99... \$176,130
<b>TOWN HALL BONDS.</b>		Sinking fund assets..... 18,085
4s, \$42,500.....	1900	Net debt Feb. 15, 1899... 158,045
	(\$2,500 due yearly) to.....1916	Total assessment 1899.. 3,223,905
<b>REFUNDING BONDS—</b>		Actual value (about)..... 4,400,000
4s, J&J, \$25,000.....	Jan. 1, 1909	Tax rate (per \$1,000)'99. 22.20
4s, J&J, 50,000.....	Apr. 1, 1914	Population in 1890 was.. 5,565
Bonded debt Feb. 15, '99. \$140,000		Population in 1899 (est.) 7,000
Floating debt.....	36,130	

INTEREST is payable at Claremont, or at the National Bank of Redemption, Boston.

**CONCORD.**—JAMES H. MORRIS, Auditor.

Concord is the capital of the State and the county seat of Merrimack County. Its water works more than take care of the interest on the water bonds.

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER PREC'T BONDS (Con.)</b>
<b>BRIDGE BONDS—</b>		4s, J&J, \$70,000...Jan., '13 to '19
4s, J&J, \$20,000. July 1, '04 to '07		(\$10,000 due yearly.)
	(\$5,000 due yearly.)	4s, A&O, \$45,000....Oct. 1, 1912
2 1/2s, \$7,000.....	1901-1902	4s, J&J, 400,000....Jan. 1, 1922
<b>MEMORIAL ARCH BONDS—</b>		*WIDENING PLEASANT ST. EX.—
4s, J&J, \$5,000.....	July, 1900	4s, J&D \$13,800....June 1, 1905
*POLICE STATION BONDS—		†UNION SCHOOL DIST. BONDS—
4s, J&J, \$17,000.....	July 1, 1903	4s, J&J, \$45,000.... July 1, 1900
*PUBLIC PARK BONDS—		(\$15,000 due yrly) to July 1, 1902
3 1/2s, J&D, \$25,000....	June 1, 1914	<b>PENACOOK SEWER BONDS—</b>
<b>SEWER BONDS—</b>		4s, F&A, \$5,000.....Aug. 1, 1903
4s, J&J, \$12,000....	July 1, 1904	4s, F&A, 6,000.....Aug. 1, 1908
3 1/2s, J&D, 25,000....	June 1, 1914	4s, M&N, 5,000.....May 1, 1913
3 1/2s, J&D, 9,000....	Dec. 1, 1914	Subject to call after May 1, 1908
3 1/2s, J&J, 25,000....	July 1, 1917	4s, J&J, \$3,000.... July 1, '14 to '19
<b>WATER PRECINCT BONDS—</b>		(\$500 due yearly.)
3 1/2s, M&N, \$15,000. Nov. 1, 1900		<b>WEST CONCORD SEWER PREC'T—</b>
3 1/2s, M&S, 20,000. Mch. 1, 1922		4s, A&O, \$17,000. Oct., 1902 to '12
4s, J&J, 100,000. Jan., '01 to '11		<b>EAST CONCORD SEWER PREC'T—</b>
(\$10,000 due yearly to 1909 and \$5,000 in 1910 and 1911.)		4s, J&J, \$2,000....1900-'05-'10-'15
		Bonded debt Jan. 1, 1899. \$915,300
		Floating debt..... 6,400
		Sinking funds..... 4,000

\*Exempt from tax when owned by Concord residents. †Coupon bonds

**EXPLANATORY OF BONDS.**—The Penacook sewer bonds were issued on the city's credit for the Penacook sewer district, the interest and principal being payable from a special tax on that district. The school district bonds were issued under a special act of the State Legislature. The school districts have by their votes and by their agents bound themselves to repay the city all sums expended on account of the principal or interest of these bonds.

INTEREST is paid at city treasury and at Nat. Revere Bank, Boston.

**CITY PROPERTY.**—The city valued its buildings and other property on January 1, 1899, at \$250,000, and besides this has water works valued at \$900,000 which are the property of the "precinct."

**ASSESSED VALUATION, TAX RATE, ETC.—**

Years.	Total Assessed Valuation.	Tax.	Rate of Tax per \$1,000.
1899.....	\$11,218,886	.....	\$19.70
1898.....	11,178,244	\$222,333	20.00
1897.....	11,200,690	233,762	21.20
1896.....	11,228,515	260,589	24.00
1890.....	10,243,857	176,081	17.60
1880.....	10,150,586	172,831	.....

**POPULATION.**—In 1890 population was 17,004; in 1880 it was 13,843; in 1870 it was 12,241; in 1899 it was estimated at 18,000.



**DOVER.**—{ CHAS. A. FAIRBANKS, Mayor.  
WM. K. CHADWICK, Treasurer.  
This city is the county seat of Strafford County.

**LOANS—** When Due. Bonded debt Jan. 1, 1900. \$336,000  
**REFUNDING LOANS—** Water debt (additional) 311,500  
 4s, J&J, \$60,000. July 1, 1900-'05 Assessed valuation, real. 5,810,165  
**CITY HALL BONDS—** Ass'd valuat'n, personal. 2,694,101  
 4s, A&O, \$48,000. Apr. 1, '06-'09 Total valuation 1899. 8,504,266  
 4s, A&O, 22,000. Apr. 1, '10-'11 Assessment about  $\frac{4}{5}$  actual value.  
 4s, A&O, 111,000. Apr. 1, 1912 Tax rate (per M.) '99. \$20.00  
**FUNDING AND BRIDGE BONDS—** Population 1890. 12,790  
 4s, J&J, \$85,000. July 1, 1900-'16 Population 1900 (est.) 14,000  
 Water loan notes 4 $\frac{1}{4}$ s. \$311,500

INTEREST on refunding loan and city hall bonds payable at Boston.  
**CITY PROPERTY.**—The city has assets, including water-works, to the value of \$416,384.

**EXETER.**—C. W. PARKER, Treasurer.  
This town is in Rockingham County.

Bonded debt Feb., 1900. \$74,500 Total valuation 1899. \$3,097,532  
 Assets 16,075 Assessment about  $\frac{2}{3}$  actual value.  
 Net debt Feb. 15, 1900. 58,425 Total tax (per \$1,000) 1899. \$20.00  
 Tax valuation, real. 2,239,142 Population in 1890 was. 4,284  
 Tax valuation, pers'l. 858,390 Population in 1900 (est.) 5,000

The bonds all bear interest at the rate of 4 per cent, and are issued for street improvement, library and refunding purposes. They are nearly all held by local investors.  
**TAX FREE.**—Bonds are tax exempt if owned by residents.

**FARMINGTON.**—This town is in Strafford County.

**REFUNDING BONDS—** Sinking fund assets. \$4,060  
 4s, J&J, \$56,500. Jan. 1, 1917 Net debt Feb. 15, 1900. 61,432  
 Subject to call Jan. 1, 1907 Tax valuation 1899. 1,163,032  
 Total debt Feb. 15, 1900. \$56,500 Tax rate (per \$1,000) '99. 24.00  
 Floating debt. 8,992 Population in 1890 was. 3,064  
 Total debt Feb. 15, 1900. 65,492 Population in 1900 (est.) 3,000

**FRANKLIN.**—{ RUFUS G. BURLEIGH, Mayor.  
FRANK PROCTOR, Treasurer.  
This city is in Merrimack County.

**LOANS—** When Due. Floating debt. \$10,666  
**TOWN BONDS—** Total debt Jan. 1, 1900. 172,666  
 4s, F&A, \$30,000. Aug. 1, 1917 Assets. 12,632  
**WATER BONDS 1891—** Net debt Jan. 1, 1900. 160,034  
 4s, A&O, \$80,000. Apr. 1, 1916 Tax valuation 1899. 2,603,070  
 Subject to call after Apr. 1, 1901 Assessment about  $\frac{3}{4}$  actual value.  
 4s, A&O, \$12,000. Apr. 1, 1914 Tax rate (per \$1,000) 1899. \$18.50  
**REFUNDING BONDS—** Population in 1890 was. 4,085  
 3 $\frac{1}{2}$ s, F&A, \$40,000. Aug. '02-'09 Population in 1899 (est.) 5,500  
 Bonded debt Jan. 1, 1900. \$162,000

INTEREST payable at First Nat. Bank, Boston or Treasurer's office

**HILLSBOROUGH CO.**—FRANK C. LIVINGSTON, Treasurer. County seat is Nashua.

**LOANS—** When Due. Bonded debt Jan., 1900. \$312,000  
**BUILDING BONDS—** Floating debt Jan., 1900. 39,854  
 4s, June, \$40,000. June 1, 1921 Total debt Jan., 1900. 351,854  
 4s, March, \$120,000. March, 1915 Sink. fund & cash assets. 31,674  
**FUNDING BONDS 1894—** Net debt Jan. 1, 1900. 320,180  
 4s, J&J, \$117,000. Jan. 1, 1914 Tax valuation 1899. 62,105,534  
 Optional after Jan. 1, 1894 Population in 1890 was. 93,247  
**REFUNDING BONDS—** Population 1899 (about) 100,000  
 4s, Sept., \$35,000. Sept. 1910

**KEENE.**—{ AUSTIN A. ELLIS, Mayor.  
FRANK H. WHITCOMB, City Clerk.  
This city is the county seat of Cheshire County.

**LOANS—** When Due. **WATER BONDS—(Con.)—**  
 4s, J&J, \$60,000. July 1, 1900 3 $\frac{1}{2}$ s, J&J, 30,000. Jan. 1, 1911 (\$10,000 yearly) to Jan. 1, 1913  
 (\$15,000 yearly) to July 1, 1903 Demand loan 3s. \$25,000  
 4s, J&J, \$10,000. July 1, 1904 Bonded debt Jan. 1, 1900 222,500  
**SEWER BONDS—** Floating debt. 24,543  
 4s, J&J, \$60,000. July 1, 1905 Total debt Jan. 1, 1900. 247,043  
 (\$15,000 yearly) to July 1, 1908 Cash and sinking fund. 40,446  
 4s, J&J, \$10,000. July 1, 1909 Net debt Jan. 1, 1900. 206,597  
**WATER BONDS—** Water debt (included). 82,000  
 4s, A&O, \$5,000. Oct. 1, 1913 Assessed valuation '99. 6,285,466  
 4s, A&O, 40,000. Oct. 1, 1914 Tax rate (per M.) 1899. 13.50  
 (\$10,000 yearly) to Oct. 1, 1917 Population 1890 was. 7,446  
 3 $\frac{1}{2}$ s, J&J, \$7,000. Jan. 1, 1910 Population 1899 (est.) 8,000

INTEREST on all issues is payable at the City Treasury, and on the water 4 per cents also in Boston.  
**CITY PROPERTY.**—The city owns its water works, valued on January 1, 1899, at \$200,000, and other property to the amount of \$110,470. Water works are more than self supporting, the net income for 1899 being \$19,433 76. The railroad loans were a gratuity to the Manchester & Keene RR., and are not offset by any railroad securities in the hands of the city.

**LACONIA.**—S. C. FRYE, Clerk.  
Laconia (City) is in Belknap County.

**LOANS—** When Due. Floating debt. \$41,173  
**SEWER AND FUNDING BONDS—** Total debt Feb. 15, 1900. 255,173  
 4s, J&J, \$65,000. Available assets. 22,995  
 4s, A&O, \$117,000. Net debt Feb. 15, 1900. 232,178  
 Coupon notes, 3 $\frac{1}{2}$ s. \$10,000 Tax valuation 1899. 4,373,750  
 Interest payable at Boston. Tot'l tax (per M.) '99. 21.50  
 Bonded debt Feb. 15, 1900. \$214,000 Population in 1890 was. 6,143

**LEBANON.**—This town is in Grafton County.

**LOANS—** When due. Net debt Feb. 15, 1900. \$49,290  
 4s, M&N, \$40,000. May 1, 1909 Fire precinct debt (add'l) 47,464  
 4s, A&O, 18,000. Apr. 1, 1901, to (\$3,000 due yearly.) Apr. 1, 1906 Assessed valuation 1899. 2,526,614  
 Bonded debt Feb. 15, 1900. \$61,000 Assessment about actual value.  
 Floating debt. 3,690 Total tax rate (per M) '99. \$16.97  
 Total debt Feb. 15, 1900. 64,690 Population in 1890 was. 3,763  
 Sinking fund assets. 15,400 Population in 1900 (est.) 4,500

**MANCHESTER.**—{ JAMES E. DODGE, Auditor.  
F. L. ALLEN, Treasurer.  
This city is one of the county seats of Hillsborough County.

**LOANS—** When Due. **IMPROVEMENT BONDS—**  
**BRIDGE BONDS—** 4s, J&J, \$100,000. Jan. 1, 1913  
 4s, J&J, \$60,000. July 1, 1911 4s, A&O, 100,000. Apr. 1, 1914  
 4s, J&J, 55,000. July 1, 1900-1901 4s, A&O, 100,000. Apr. 1, 1915  
 (\$25,000 in 1900, \$30,000, '01.) 4s, A&O, 100,000. Apr. 1, 1916

**LOANS—** When Due. **LOANS—** When Due.  
**CEMETERY BONDS—** WATER BONDS—  
 5s, J&J, \$50,000. July 1, 1913 6s, J&J, \$100,000. Jan. 1, 1902  
**FUNDING BONDS—** 5s, F&A, 100,000. Aug. 1, 1913  
 4s, A&O, \$50,000. April 1, 1905 4 $\frac{1}{2}$ s, M&N, 100,000. Nov. 1, 1913  
 4s, A&O, 50,000. April 1, 1907 4s, J&J, 100,000. Jan. 1, 1907  
 4s, A&O, 50,000. April 1, 1909 4s, J&J, 100,000. July 1, 1910  
 4s, A&O, 5,000. April 1, 1911 4s, J&J, 100,000. Jan. 1, 1912  
 3 $\frac{1}{2}$ s, A&O, 100,000. April 1, 1919 4s, A&O, 50,000. Oct. 1, 1914  
**SCHOOL BONDS—** 4s, J&J, 100,000. July 1, 1915  
 4s, J&J, \$160,000. July 1, '00-15 4s, J&D, 50,000. Dec. 16, 1915  
 4s, J&J, 40,000. July 1, 1916 4s, J&D, 100,000. Jan. 1, 1917

**PAR VALUE.**—The city's bonds are for \$100, \$500 and \$1,000. They are mostly of the denomination of \$1,000 each.  
**INTEREST** on bridge bonds of 1881 and water bonds of 1872 is payable at Treasurer's office, Manchester; on all other issues at Suffolk Bank, Boston.

**TOTAL DEBT.**— Jan. 1, 1900. Jan. 1, '99. Jan. 1, '98. Jan. 1, '97.  
 Total bonded debt. \$1,920,000 \$1,855,000 \$1,890,000 \$1,917,250  
 Water debt (incl. above). 900,000 900,000 900,000 900,000  
 Sinking fund Jan. 1, 1900, \$232,733 04.

**VALUATION, TOTAL DEBT, ETC.**—The assessed valuation (about 70 per cent of cash value) and the tax rate have been as follows:

	Assessed Valuation.			Tax Rate
	Real.	Personal.	Total.	per \$1,000.
1899	\$25,595,943	\$5,895,841	\$31,491,784	\$19.50
1898	26,265,034	4,723,454	30,988,488	19.50
1897	25,831,832	4,655,114	30,486,946	20.80
1896	25,031,116	4,412,552	29,443,668	18.60
1890	19,884,300	4,206,300	24,090,650	19.10
1880			17,735,990	

**POPULATION.**—In 1890 population was 43,983; in 1880 it was 32,630; in 1870 it was 23,536. Estimated population in 1899, 60,000.

**MEREDITH FIRE DIST.**—A. S. CLOUGH, Sec.  
Meredith is in Belknap County. Interest is payable in Boston.  
**LOANS—** When Due. Bonded debt Feb. 1, 1900. \$44,500  
**WATER BONDS 1893—** Tax valuation 1899. 603,298  
 4 $\frac{1}{2}$ s, J&J, \$40,000. July, 1923-'26 Assessment about  $\frac{1}{2}$  actual value.  
 4 $\frac{1}{2}$ s, A&O, 4,500. 1902-1910 Tax rate (per \$1,000) '99. \$31.20  
 (\$500 yearly from Oct., 1902.) Population 1895 (about) 1,000

**MERRIMACK CO.**—FRANK L. GERRISH, Treas.  
County seat is Concord.

**LOANS—** When Due. Interest payable at Concord.  
**FUNDING BONDS—** Tot. bond. debt Jan. 1, 1900. \$91,000  
 4s, A&O, \$6,000. Oct. 1, 1901 Tax valuation 1899. 26,046,392  
 4s, A&O, 85,000. Oct. 1, 1902 Tax rate (per \$1,000) '99. \$18.00  
 (\$5,000 ann. to 1906 and \$6,000 annually 1907 to 1916.) Population 1900 (est.) 50,500  
 Population 1890 was. 49,435

**MILFORD.**—F. W. SAWYER, Treasurer.  
This town is in Hillsborough Co. Bonds are exempt from taxation.

**LOANS—** When Due. Sinking fund. \$13,400  
**WATER BONDS OF '91 & '93.—** Net debt Feb. 2, 1899. 109,100  
 4s, J & J. \$65,000 July 1, 1921 Tax valuation, real. 1,430,110  
 Subject to call after July 1, 1911 Tax valuation, personal. 572,576  
 4s, J & J. \$10,000 July 1, 1923 Total valuation 1898. 2,002,686  
**SCHOOLS AND FUNDING—** Total valuation 1899. 2,050,666  
 4s, F&A, \$45,000. Feb. 1, 1924 Assessment is 75 p. c. real value.  
 Interest on first loan is payable in Boston, on others in Milford. Total tax (per \$1,000) 1899. \$19.00  
 Bonded debt Feb. 9, '99. \$120,000 Population in 1890 was. 3,014  
 Floating debt. 2,500 Population in 1880 was. 2,398  
 Total debt. 122,500 Population 1898 (about) 4,000

**NASHUA.**—{ JASON E. TOLLES, Mayor.  
A. A. HALL, City Clerk.  
This city is in Hillsborough County.

**LOANS—** When Due. **FLOATING DEBT, SCHOOL AND STREET—**  
**ENGINE HOUSE—(gold)—** 4s, g., J&D, \$15,000. June 1, 1918 4s, g., J&D, \$200,000. June 1, 1913  
**FUNDING FLOATING DEBT—** SCHOOL BUILDING—  
 6s, J&J, \$75,000. July 1, 1901 4s, F&A, \$10,000. Aug. 1, 1900  
 4s, J&D, 200,000. 1911-1915 4s, F&A, 10,000. Aug. 1, 1904  
 (\$40,000 due yearly on June 1.) 4s, A&O, 25,000 g. Oct. 1, 1916  
 4s, g., M&N, \$100,000. May 1, '15  
 4s, J&J, \$42,508. Jan. 1, 1918

**INTEREST** on the funded floating debt bonds due from 1911 to 1915 is payable at the City Treasurer's office; on the school building bonds by Blake Bros. & Co., Boston; on the funded floating debt bonds due 1901 at the City Treasurer's office, or at the First National Bank, Boston; on all others at the City Treasurer's office, or at the National Bank of the Commonwealth, Boston.  
**TOTAL DEBT.**—The city's bonded debt on January 1, 1900, was \$677,508; floating debt, \$46,988; total debt, \$724,496; sinking fund, cash and uncollected taxes, \$135,972; net debt, \$588,524.  
**ASSESSED VALUATION.**—Total assessed valuation (which is about 75 per cent of actual value) was in 1899 \$14,127,615. Total tax per \$1,000 in 1899 was \$20.50.  
**POPULATION** in 1899 (est.) 25,000; in 1890 was 19,311.

**NEWPORT.**—P. A. JOHNSON, Treasurer.  
This town is in Sullivan County.

**LOANS—** When Due. Water debt (included). \$51,000  
 6s, J&J, \$84,300. 1901 Tax valuation 1899. 1,428,008  
 5s, F&A, 8,200. Total tax (per \$1,000) '99. \$23.20  
 6s, J&J, 10,000. Population in 1890 was. 2,623  
 Total debt Feb. 15, 1900. \$157,422 Population 1900 (estimated) 3,000

**PENACOOK.**—WILLIS G. BUXTON, Treasurer.  
Penacook is in Merrimack County.

**LOANS—** When Due. Floating debt. \$1,000  
**WATER WORKS—** Total debt Jan. 1, 1900. 71,000  
 4 $\frac{1}{2}$ s, M&N, \$70,000. July 1, 1922 Tax valuation 1899. 629,000  
 Subject to call July 1, 1907 Assessment from  $\frac{2}{3}$  to  $\frac{3}{4}$  actual val.  
 Bonded debt Jan. 1, 1900. \$70,000 Total tax (per \$1,000) '99. \$22.30

**INTEREST** is payable at the office of E. H. Rollins & Sons, Boston.

**PORTSMOUTH.**—GEO. D. MARCY, City Clerk.  
This city is one of the county seats of Rockingham County. The city issued \$343,000 bonds in aid of the Portsmouth & Dover RR., and received in return stock of the par value of \$344,000. This stock is now worth considerable more than its face value, and the city has been selling it and applying the proceeds to the payment of the railroad bonds. When all these bonds shall have been paid the city will still have on hand a considerable balance from the sale of the stock.



Table with columns: LOANS- NAME AND PURPOSE, Interest P. Ct. Payable, Principal When Due, Outstand'g. Includes Municipal bonds for schools, sewer works, and RR bonds.

INTEREST is payable in Boston and Portsmouth. TAX FREE.—None of the above bonds are taxed in Portsmouth.

PAR VALUE.—Bonds are in \$100, \$200, \$500 and \$1,000 pieces none registered except \$19,500 of the issue of 1884.

TOTAL DEBT on January 1, 1899, including the water debt, was \$933,500; assets, \$552,772; water debt (included), \$325,000; net debt, \$385,443. The city owns, in addition to the water-works and the Portsmouth & Dover RR. stock above mentioned, real estate, including schools, etc., which is valued at \$185,700; personal property (including fire department) valued at \$51,007. The par value of the Portsmouth & Dover stock held by the city on January 1, 1899, was \$111,200; market value over \$150,000.

ASSESSED VALUATION.—Assessed valuation in 1899 of real estate and personal property was \$8,598,407 (estimated at about 3/4 actual value); tax rate (per \$1,000) \$20.60.

POPULATION.—In 1890, 9,827; in 1880, 9,690; in 1870, 9,211; estimated in 1899 at more than 11,000.

ROCHESTER.—HORACE L. WORCESTER, Mayor. CHAS. W. BROWN, City Clerk.

This city is in Strafford County. Bonds are tax exempt.

Table with columns: LOANS- When due, Total debt, Sewer Bonds, Water Bonds, etc. Includes sinking fund and tax valuation.

INTEREST on sewer bonds is payable at city treasury, on water bonds in Boston, Mass.

ROCKINGHAM CO.—WM. H. C. FOLLANSBY, Treasurer. County seats are Exeter and Portsmouth.

Table with columns: LOANS- When due, COUNTY BONDS (Con.), Court House Bonds, Refunding Bonds, etc.

SOMERSWORTH.—MARK A. KEARNS, Clerk.

This city is in Strafford County.

Table with columns: LOANS- When due, COUNTY BONDS (Con.), Gen'l Indebtedness Bonds, Water-Works Bonds, etc.

STRAFFORD CO.—GEORGE D. NOWELL, Treas.

County seat is Dover.

Table with columns: LOANS- When due, FUNDING BONDS, etc. Includes cash and tax valuation.

INTEREST on the 4 per cent bonds is payable at the National Bank of Redemption, Boston, Mass.

WHITEFIELD.—This village is in Coös County.

Table with columns: LOANS- When due, Assessment about 1/2 actual value, etc. Includes tax rate and population.

INTEREST is payable at the Whitefield Bank & Trust Co.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of New Hampshire which have reported an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population in 1890.

Table with columns: Location, Total Debt, Assessed Valuation, Tax Rate, Population. Lists various towns and their financial data.

Table with columns: Location, Total Debt, Assessed Valuation, Tax Rate, Population. Lists various towns and their financial data.

\* Later estimate of population.

State of Vermont.

ITS

DEBT, RESOURCES, &c.

Admitted as a State (Act February 18 1791) March 4, 1791
Total area of State (square miles) 9,565
State Capital - Montpelier
Governor (term expires Oct. 1900) - Edw. C. Smith
Secretary of State, (term expires Oct. 1900) - Fred. A. Howland
Treasurer, (term expires Oct. 1900), - John L. Bacon
Legislature meets biennially in even years the first Wednesday in October, and length of session is not limited.

HISTORY OF DEBT.—For a brief history of the Vermont State debt see STATE AND CITY SUPPLEMENT of April, 1895, pages 15 & 16.

The liabilities of the State on July 1, 1899, were as follows:

Table with columns: LOANS- Interest, Principal, Name and Purpose, Rate, Payable, When Due, Outstand'g. Includes Agricultural College Fund, Floating debt, etc.

INTEREST is payable at the State treasury.

TOTAL DEBT, ETC.—The total debt of the State on July 1, 1899, was \$666,237.47. On July 1, 1899, the total resources were \$879,248.33, including cash on hand and in banks \$133,632.91.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows:

Table with columns: Years, Real, Assessed valuation, Personal, Total, Tax rate per \$1,000. Shows data from 1899 to 1890.

The tax rate for 1899 was \$2.00 per \$1,000, which includes State school and State highway taxes of 50 cents each per \$1,000, collected and re-distributed to towns on a basis of the number of schools and road mileage.

DEBT LIMITATIONS.—There appears to be nothing in the Constitution or in the Statutes of Vermont providing a general limit to the debt-making power of municipalities. Whatever in each case the Legislature authorizes, the city, town, county or other civil division can issue. Of course the purpose of the improvement must be of a public character. Railroad subscriptions by towns are authorized by Section 2760, chapter 132 of the Revised Statutes, the section being as follows:

SECTION 2760. A town may aid in the construction of a railroad organized under the general law by issuing bonds to aid such railroad, by taking capital stock therein, or in such other manner as it directs—but the liability so assumed shall not exceed eight times the grand list of the town at the time. Such aid shall be given in the way provided in this chapter.

It will be noticed that this section contains a limit to the power granted of making subscriptions in aid of railroads—to wit: That the subscriptions shall not exceed eight times "the grand list." To evolve the "grand list" in Vermont, the authorities first prepare a schedule of all the property, real and personal, of each individual, with valuations entered at their real value in money, deducting debts owing; after this is done "the grand list" is made up by taking one per cent of that amount, according to Section 317, Chapter 25, of the Revised Statutes, which is as follows: "All taxable property shall be set in the list at one per cent of its value in money on the first day of April of the year "in which the list is made."

Following Section 2760, above cited, which authorizes subscriptions in aid of railroads, are other sections describing the method in which



these subscriptions must be made, by calling a town meeting, voting, &c., &c. Then follows Section 2766, authorizing the issue of bonds.

SECTION 2766. Such town may issue bonds, with coupons payable semi-annually, at a rate of interest not exceeding seven per cent, to aid such road.

The only other general authority granted for the issue of bonds by municipal corporations in Vermont is that given for refunding outstanding bonds and notes. The Sections which grant this power are Sections 2769, 2775 and 2776, Chapter 132 of the Revised Statutes, Sections 2769 and 2776 are as follows:

SECTION 2769. A town which has outstanding and unpaid negotiable notes or bonds, issued to pay for stock subscribed to a railroad company, under any act of the general assembly, may issue other negotiable notes or bonds to pay or retire such outstanding notes or bonds.

SECTION 2775. A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improvements, or for the payment of soldiers' bounties, may issue other negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue new notes or bonds to pay or retire outstanding notes or bonds issued in aid of a railroad; and the powers, restrictions, duties and liabilities of the town and town officers in the matter shall be the same as is provided by law in the case of the refunding by a town of town bonds issued in aid of a railroad; and the interest on such new notes or bonds shall be provided for in the same manner.

By Section 2776 municipal corporations other than towns have the same refunding powers granted them which are conferred upon towns by the two sections last above cited.

The only other section which we need quote is Section 2751 of Chapter 130, which names the objects for which towns may vote money. If money is appropriated for any other object, the Charter or a special statute must be looked to for the authority.

SECTION 2751.—Towns in town meetings may vote such sums of money as they judge necessary for the support of the poor; for laying out and repairing highways; for the prosecution and defense of the common rights and interests of the inhabitants, and for other necessary incidental town expenses.

POPULATION OF STATE.—According to the first census (1790) the population of Vermont was 85,425, of which 44,756 were males, 40,398 were females and 271 free colored. The total in 1800 was 154,465. Since that date each ten year aggregate is given below.

1890	332,422	1860	315,098	1830	280,652
1880	332,286	1850	314,120	1820	235,966
1870	330,551	1840	291,948	1810	217,895

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The provisions of law relating to savings banks are found in Chapter 174 of the Vermont statutes, Sections 4066 to 4131 inclusive, as amended from time to time. The first section having reference to investments is Section 4096, which treats of real estate mortgages. It authorizes the investment of 70 p.c. of the assets in such mortgages, one-sixth at least of which "shall be upon real estate in this State"—that is Vermont. A proviso adds that only 50 per cent of the assets may be invested in mortgages on real estate outside of Vermont. Sections 4097 and 4098 relate only to obtaining and paying for insurance. Section 4099 is as follows, and has reference to investment on personal security.

SECTION 4099.—No loans or investments on personal security shall be made except upon at least two approved names, not less than two of whom reside in this State or within fifty miles of the institution making such investment, and such personal loans or investments shall not be for a longer time than one year; and not more than one-third of the assets of a savings bank, savings institution or trust company shall be invested in personal securities.

Section 4100 only covers a single point; that is to say it restricts to five per cent of the deposits the amount which a savings bank may invest in the lot and building for the transaction of its business, and adds that a revenue may be derived from portions of the building not required for the bank's use. The next section (Section 4101) covers the most important of the provisions relating to investments that are contained in the law. We give the section in full below. The separation into paragraphs and the figures in parenthesis, which number and begin the paragraphs are our own.

SECTION 4101.—With the foregoing exceptions, the moneys deposited in Savings Banks, Savings Institutions and Trust Companies, and the income therefrom, shall be invested only as follows:

(1.) In the public funds of the United States, or public funds for the payment of principal and interest of which the faith of the United States is pledged;

(2.) In the bonds or notes of the counties, cities, towns, villages and school districts of the New England States, New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois and Iowa;

(3.) In the stock of any national bank in the New England States, New York and the cities of Detroit, Chicago, St. Paul and Minneapolis; in the stock of any banking association or trust company incorporated under the authority of and located in this State;

(4.) In the municipal bonds, not issued in aid of railroads, of counties, cities and towns of five thousand or more inhabitants in the States of New Jersey, Wisconsin, Minnesota and Missouri, and in counties, cities and towns of ten thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, but no investment shall be made in any of the counties, cities or towns in the States above named, except in cities of fifty thousand or more inhabitants, where the municipal indebtedness of such county, city or town exceeds five per cent of its assessed valuation, and when not issued in aid of railroads;

(5.) In the school bonds and independent school district bonds of New Jersey, Wisconsin, Minnesota and Missouri; and in the school bonds and independent school district bonds of school districts of two thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, where the amount of such bonds issued does not exceed five per cent of the assessed valuation of the respective cities, towns and school districts.

(6.) In the public funds of any of the States named in this section; in notes with a pledge of any of the aforesaid securities, including deposit books or deposit receipts, issued by a savings bank, savings institution or trust company or banking association located in this State, as collateral, such notes not to exceed the par or market value of such security;

(7.) But no savings bank, savings institution or trust company shall hold, by way of investment or as security for loans, more than ten per cent of the capital stock of any one bank, nor invest more than ten per cent of its deposits, nor more than thirty-five thousand dollars in the capital stock of any one bank; and no such investments shall be made in the capital stock of any such banks, owned or loaned upon, to exceed in the aggregate one-fourth of the deposits of any savings bank, savings institution or trust company.

The amount of loan which can be made to one person or corporation, &c., is restricted by the next section, and we give it in full. It is as follows:

SECTION 4102.—No savings bank, savings institution or trust company shall loan to any one person, firm or corporation, or the individual members thereof, more than five per cent of its deposits, nor more than thirty thousand dollars; nor shall such loan on personal security exceed ten thousand dollars.

We also give Section 4106 in full. It confers authority upon savings banks to make deposits on call in banks and trust companies in certain States and cities, and is as follows.

SECTION 4106.—The words "trust company" in this chapter shall be construed to include savings banks and trust companies. A savings bank, savings institution or trust company may deposit on call in banks, banking associations or trust companies in this State, or in the cities of New York, Boston or Chicago, or in national banks in the cities of St. Paul, Minneapolis and Kansas City, with or without interest, as may be agreed upon, sums not exceeding in the aggregate twenty per cent of the assets of such savings bank, savings institution or trust company.

Section 4107 enacts that savings banks may hold real estate acquired on foreclosure or otherwise taken to secure debt, but it must be sold within five years, &c. Section 4108 authorizes savings banks to demand and receive on loans 6 per cent interest.

### CITIES, COUNTIES AND TOWNS IN THE STATE OF VERMONT.

NOTE.—For places not given in alphabetical order among the following statements, see additional statements at the end of this State.

#### BARRE.—BURT H. WELLS, Treasurer.

This city is in Washington County.

LOANS—	When Due.	WATER BONDS—
REFUNDING BONDS, 1896—		4s, J&D, \$165,000.....
4s, M&N, \$15,000.....	May 1, 1906	Temp'y loan July 1, 1900 \$37,000
4s, M&N, 15,000.....	May 1, 1911	Total debt, 1900..... 338,444
4s, M&N, 15,000.....	May 1, 1916	Water debt (included).... 165,000
4s, .....	1919	Tax valuation 1899.....3,550,102
(Subject to call after 1914.)		Assessment about 2/3 actual value.
SEWER BONDS—		Tax rate (per \$1,000).....\$26.70
4s, J&J, \$75,000.....	July 1, 1909	Population in 1900 (est.).....8,300
SCHOOL BONDS—		Population in 1890.....6,812
4 1/2s, J&J, \$18,000.....	July 1, 1911	

INTEREST on refunding bonds is payable at the National Bank of Redemption of Boston; on other bonds at National Bank of Barre.

#### BENNINGTON.—E. A. BOOTH, Clerk.

A shire town in Bennington County. (See "additional statements" for village of Bennington.)

LOANS—	When Due.	Floating debt.....	\$30,000
FUNDING NOTES—		Assessed valuation, real 3,305,949	
3 3/4s, .....	\$30,000....	Assessed val't'n, pers'l. 1,412,516	
REFUNDING BONDS—		Total valuation, 1897....4,718,465	
4s, J&J, \$100,000.....	July 1, 1917	Tax rate (per M) 1899.....\$18.50	
4s, .....	10,000.....	Population 1890.....6,391	
Bonded debt Mch., 1900.	\$110,000	Population 1898 (est.).....8,000	

#### BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

LOANS—	When Due.	Assessed valuat'ns, real \$2,822,210
BRIDGE BONDS—		Assessed valuations, p'l. 1,763,875
4s, J&J, \$15,000.....	July 1, 1918	Total valuations 1899.. 4,586,085
ROAD IMP'V'T BONDS—		Assessment about 1/2 actual value.
4s, .....	\$4,000.....	Total tax rate (per M) 1900..\$17.60
TOWN HALL BONDS—		Population in 1898 (est.).....7,000
4s, J&J, \$50,000.....	1909-19	Population in 1890.....6,862
Total debt Jan. 1, 1900..	\$69,000	

INTEREST on town-hall and bridge bonds is payable in New York; on other bonds in Brattleboro.

#### BURLINGTON.—{ ROBERT ROBERTS, Mayor. L. C. GRANT, Treasurer.

This city is in Chittenden County.

LOANS—	When Due.	WATER BONDS—
STREET IMPROVEM'T BONDS—		4s, J&J, \$65,000 .. Jan. 1, 1919
4s, J&J, \$20,000....	July 1, 1915	REFUNDING WATER BONDS—
4s, J&J, 40,000....	July, 1917-'18	4s, J&J, \$160,000....
4s, J&J, 40,000....	1914&1916	4s, J&J, 30,000 .. Jan. 1, 1914
SCHOOL BONDS—		Bond debt Feb. 1, '00. \$742,000
4s, A&O, \$37,000....	Apr. 1, 1913	Floating debt..... 35,000
4s, J&J, 20,000 ..	Jan. 1, 1914	Total debt Feb. 1, 1900. 777,000
4s, A&O, 25,000....	Oct. 1, 1915	Sinking fund assets.... 196,359
3 1/2s, J&J, 85,000....	July 1, 1923	Net debt Feb. 1, 1900.. 580,641
3 1/2s, J&D, 25,000....	Dec. 1, 1924	Assessed valuat'n '99..12,858,461
REFUNDING BONDS—		Assessm't about 80% actual value.
4s, J&J, \$20,000....	Jan. 1, 1913	Tax rate (per \$1,000) 1899..\$15.00
4s, J&J, 15,000....	Jan. 1, 1914	Population in 1890 was ....14,590
4s, A&O, 160,000....	Apr. 1, 1931	Population in 1900 (est.)...19,000
(Subject to call after Apr. 1, 1911.)		

INTEREST on the refunding water bonds due in 1906 and on the refunding railroad bonds is payable at the Fourth National Bank, New York; on all other bonds at the office of the City Treasurer.

SINKING FUND—The sinking fund is invested in city bonds, and the interest amounts annually to about \$6,000. In addition 5 per cent of the taxes, amounting to about \$6,000, is annually appropriated to the sinking fund.

#### FAIR HAVEN.—Fair Haven is in Rutland County.

LOANS—	When Due.	Bonded debt Feb. 1, 1900. \$22,000
WATER BONDS—		Tax valuation 1899.....1,187,600
4s, J&D, \$24,000.....	1905	Tax rate (per \$1,000) 1899. \$19.50
Subject to call after 1895.		Population in 1890 was.....2,791

#### MIDDLEBURY.—Middlebury town, including the village of the same name, is situated in Addison County.

TOWN.		VILLAGE.	
LOANS—	When Due.	LOANS—	When Due.
4s, .....	\$25,750 .....	Water 4s, \$30,000.....	1921
Bonded debt Feb. 1, 1900.	\$25,750	Bonded debt Jan. 1, 1900.	\$40,500
Floating debt.....	5,861	Floating debt.....	13,446
Tax valuation, 1899.....	1,918,141	Tax valuation 1899.....	1,000,000
Total tax per \$1,000 1899..	\$13.50	Tax rate (per \$1,000) 1899..	\$25.00
Population 1890.....	2,793	Population 1890.....	2,793



MONTPELIER.—

The city is situated in Washington County. On March 5, 1895, the town, village and school district were consolidated under a city charter.

Table with columns: LOANS—, REFUNDING BONDS—, WATER BONDS—, and interest details.

INTEREST on the \$30,000 water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer's office.

MORRISVILLE.—F. G. FLEETWOOD, Treasurer.

Is in Lamoille County.

Table with columns: LOANS—, WATER & ELEC.-LIGHT BONDS—, and interest details.

INTEREST is payable at the Nat. Bank of Redemption, Boston.

PROCTOR.—This village is in Rutland County.

Table with columns: LOANS—, GENERAL DEBT—, SCHOOL DEBT—, WATER DEBT—, and interest details.

INTEREST is payable at Village Treasurer's office.

RUTLAND.—WILL. L. DAVIS, Treasurer.

This city is in a town and a county of the same name.

Table with columns: LOANS—, GENERAL DEBT—, SCHOOL DEBT—, WATER DEBT—, and interest details.

INTEREST is largely payable at Nat. Bank of Redemption, Boston.

ST. ALBANS.—

This city is in Franklin County. This city was organized March 2, 1897, and comprises the most populous portion of the town of St. Albans.

Table with columns: LOANS—, NAME AND PURPOSE., Interest, Principal, and Outstanding.

PAR VALUE.—The City 4s are for \$500 and \$1,000 each.

INTEREST is payable in Boston at National Bank of Redemption.

TOTAL DEBT, ETC.—City's total funded debt February 1, 1899, was \$248,222; floating debt, \$3,200; total debt, \$251,422.

ASSESSED VALUATION.—City's assessed valuation (same as actual value) in 1893 was \$3,502,901, including polls; tax rate (per \$1,000) \$22.00.

CITY PROPERTY.—The City owns its water works and two reservoirs, with a dual capacity of 240,000,000 gallons.

POPULATION.—Town's population in 1890 was 7,771; city's population 1899 (estimated), 6,500.

VERGENNES.— { DR. E. W. SHIPMAN, Mayor. { J. A. HARRINGTON, Treasurer.

This city is situated in Addison County.

Table with columns: LOANS—, WATER BONDS—, and interest details.

Interest on bonds due in 1908 is paid by the City Treasurer; on those due in 1914 interest is paid in Boston.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Vermont having an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports.

Table with columns: Bonded debt, Float'g debt, Assessed valuation, Tax rate, and Pop'l'n.

\* Later estimate of population.

State of Massachusetts.

ITS

DEBT, RESOURCES, ETC.

Table with columns: Admitted as a State, Total area of State, State Capital, Governor, Secretary of State, Treasurer, Auditor, and Legislature.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1895, page 18.

Table with columns: LOANS—, NAME AND PURPOSE., Interest, Principal, and Outstanding.

Table with columns: LOANS—, NAME AND PURPOSE., Interest, Principal, and Outstanding.

PAR VALUE OF BONDS.—The coupon bonds are in \$500 and \$1,000 pieces and the registered \$1,000 and upward.

INTEREST on all sterling bonds is payable by Baring Brothers, London; on all others at State Treasury, at Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Massachusetts's total funded debt and the sinking fund.

Table with columns: Total funded debt, Sinking funds, and Net debt.

ASSESSED VALUATION.—The State's assessed valuation has been as follows:

Table with columns: Years, Real Estate, Personal Property, and Total.

\* Includes, beginning with 1894, sundry small items not previously counted.

POPULATION OF STATE.—Massachusetts has the largest population of any of the New England States.

Table with columns: Years, Population.

DEBT LIMITATIONS.—There seems to be no provision in the Constitution of Massachusetts limiting the power of the Legislature to create State indebtedness.

First among these Statutes needing mention we have Chapter 29 of the Revised or "Public Statutes."



SECTION 1—Provides that cities and towns shall not incur debt except in the manner and within the limitations prescribed in this chapter.

SECTION 2—Provides (as a preliminary for determining whether the limitation fixed by Section 4 has been reached by any municipality) that the water debt and the sinking funds shall be deducted from the total debt.

SECTION 3—Provides that the first 17 sections of chapter 29 shall not apply to debts incurred in aid of railroads, to water scrip issued under special statutes, or to indebtedness for a fire district.

SECTION 4—Provides that no city or town except as provided in the following section shall become indebted in an amount which exceeds 3 per cent on the last preceding valuation [but amended as noted below.]

SECTION 5—Provides that cities and towns which were indebted on the 13th day of June, 1875, to an amount not less than 2 per cent on valuation for that year may "increase such indebtedness to the extent "of an additional one per cent on that valuation and no more."

SECTION 6—Provides that cities, &c., "may by ordinary vote incur debts for temporary loans" in anticipation of the year's taxes and of the year's taxes next ensuing.

SECTION 7—Provides that other debts than those referred to in section 6 shall be incurred only by a vote of two-thirds of the voters present at a town meeting, of two-thirds of all the members of each branch of the city council, and approved by the Mayor; or if the Mayor disapproves, by another like vote after notice of such disapproval.

SECTION 8—Provides that debts incurred for water must be payable within 30 years; in constructing sewers within 20 years; all other debts within 10 years.

SECTIONS 9 to 17 inclusive, contain interesting provisions relating to sinking funds and other allied matters.

SECTION 18—Provides that any city which at a meeting of its voters has accepted by a two-thirds vote any act to supply said city with water, may by a vote of a majority of the members of each branch of the city council contract debts and issue bonds for the purpose.

SECTION 19—Provides that towns, &c., shall not increase their debt by subscriptions in aid of railroads beyond 3 per cent of valuation; but the limitation of this section shall not apply to temporary loans mentioned in Section 6.

SECTIONS 20 to 23, which are the final ones of Chapter 29, have no reference to the subject we are discussing and need not be cited.

As the reader has seen, the foregoing (Section 4, Chapter 29) fixes the general debt limitation for cities and towns at 3 per cent.

This general limitation was lowered by a later law. The provision is found in Chapter 312, Section 2 of the Laws of 1885, which provision reduces the general debt limitation of cities from 3 per cent to 2½ per cent on the average valuation for the preceding three years. Worcester, Lynn, Gloucester and Brockton are in the same Section exempted from the operation of the Section until January 1, 1889—later than 1889 the only exemptions we find in the Statutes are special in their purpose, not general. In 1893, however, authority was given for an addition of ½ per cent, to provide public playgrounds—that is to say, under Chapter 225, Laws of 1893, any town or city (except Boston) may incur an indebtedness of ¼% of the assessed valuation beyond the limit of indebtedness for playgrounds.

The temporary loans provision, as it appears above in Section 6 (Chapter 29), is also changed by Section 4, Chapter 312, by omitting "and of the year next ensuing;" so that at present cities and towns by ordinary vote can incur debts for temporary loans in anticipation of the taxes of the year only in which such debts are incurred.

Temporary loans (for a term not exceeding one year) in anticipation of money to be derived from an issue of bonds or other form of indebtedness, duly authorized, are provided for by a statute approved June 14, 1898. The same Act states that the time within which said bonds etc., shall become due shall not be extended by reason of said temporary loan.

The foregoing statements cover all the material facts general in their application passed with respect to debt limitation. In addition to these General Provisions there are various Special Laws which contain exceptions to the general law as to debt limitation, which apply to Boston, Cambridge, Lynn, Newburyport, Waltham, Worcester, &c., &c.

**SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.**—The provisions regulating the investments and loans of savings banks and institutions for savings in Massachusetts are contained in Section 21, Chapter 317, acts of 1894, and amendments thereof. All the provisions have been compiled by the Commissioners of Savings Banks, and we cannot do better than to give their compilation, which we do below in full. In 1899 the authority to purchase railroad bonds was materially broadened. The amendment is included in the provisions below.

Massachusetts savings bank deposits and the income derived therefrom shall be invested only in manner following, to-wit:

**Public Funds.—Aggregate of Investments Unlimited.**—

Bonds of the United States.

Bonds of any of the New England States.

Bonds of the States of New York, Illinois, Pennsylvania, Ohio, Indiana, Iowa, Wisconsin, Michigan, Minnesota, Missouri and of the District of Columbia.

Bonds or notes of any county, city or town of this Commonwealth.

Bonds or notes of incorporated districts in Massachusetts whose net indebtedness\* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Bonds or notes of any city of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness\* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.

Bonds or notes of any county or town of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness\* does not exceed three per cent of the last preceding valuation of property therein for the assessment of taxes.

Bonds issued for municipal purposes, and refunding bonds issued to take up at maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, of any city of the States of New York, Ohio, Illinois, Pennsylvania, Indiana, Michigan, Iowa, Minnesota, Missouri and Wisconsin, having at the date of such investment more than 30,000 inhabitants, as established by the last national or State census (or city census certified to by the city clerk or treasurer of said city, and taken in the same manner as a national or State census preceding such investment), and whose net indebtedness\* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.

**Railroad Bonds and Notes.—Aggregate of Investments Unlimited**

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent per annum on all its issues of capital stock for the two

years next preceding such investment; or in the first mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated whose road is thus located.

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth, whose road is located wholly or in part therein, unencumbered by mortgage, which has paid a dividend of not less than five per cent per annum for two years next preceding such investment.

*Street railway companies shall not be considered railroad companies within the meaning of this section.*

Bonds and notes of the New York New Haven & Hartford Railroad Company, issued according to law, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company.

Bonds or notes of the Old Colony Railroad Company, issued according to law, notwithstanding the mortgages on that part of its road formerly belonging to the Boston Clinton Fitchburg & New Bedford.

Bonds and notes of the Fitchburg Railroad, issued according to law.

Bonds and notes of the Boston & Lowell Railroad Corporation, issued according to law, notwithstanding the mortgages on that portion of its road formerly belonging to the Salem & Lowell and Lowell & Lawrence.

First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: provided, however, that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: provided, however, that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.

Bonds of the New York New England Railroad Company issued according to law, and for the payment of the principal and interest of which first mortgages, made as provided in chapter three hundred and one of the acts of the year eighteen hundred and eighty-eight are held as collateral security under an indenture of trust duly made and entered into for that purpose: provided, that the amount of the bonds so issued shall not exceed the amount of the mortgages so held in trust, and that no one of said mortgages shall exceed in amount sixty per cent of the value of the real estate thereby mortgaged; and no investment in said bonds shall be made by any such corporation except upon the report of not less than two members of the board of investment, who shall certify to the value of the premises covered by each of said mortgages according to their best judgment, and such report shall be filed and preserved with the records of the corporation.

When the first mortgage indebtedness to the amount of three hundred and fifty thousand dollars, now existing upon that portion of the railroad of the Boston Revere Beach & Lynn Railroad Company lying between Boston and Lynn in this Commonwealth, and maturing on the fifteenth day of July in the year eighteen hundred and ninety-seven, shall have been discharged, savings banks and institutions for savings in this Commonwealth may invest their deposits and the income derived therefrom, in the bonds of said company issued according to law, notwithstanding the existence of the present mortgage indebtedness, not matured, upon that part of its railroad, franchise and property, formerly belonging to the Boston Winthrop & Shore Railroad Company.

In the legally-authorized bonds of the New York Central & Hudson River Railroad Company, of the Michigan Central Railroad Company, of the Lake Shore & Michigan Southern Railway Company, of the Illinois Central Railroad Company, of the Pennsylvania Railroad Company, of the Delaware Lackawanna & Western Railroad Company, of the Chicago Burlington & Quincy Railroad Company, of the Chicago & North Western Railway Company and of the Delaware & Hudson Canal Company: provided that all such bonds shall be secured by a first mortgage of the whole or a part of the railroad and railroad property actually in the possession of and operated by such company; and provided further that each railroad whose bonds are hereby authorized for investment shall have earned and paid regular dividends on all its issues of capital stock of not less than four per cent each fiscal year for the ten years next preceding such investment, and that such capital stock shall equal or exceed in amount one-third of the par value of all its bonded indebtedness.

In the legally-authorized bonds of any railroad company incorporated under the authority of the States of New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois or Iowa, whose road is located wholly or in part in the same, and has earned and paid regular dividend of not less than four per cent per annum on all its issues of capital stock for the ten years preceding such investment: provided said bonds be secured by a first mortgage of the whole or a part of the railroad and railroad property of such company, and be guaranteed, both principal and interest, by one or more of the companies named in the first clause of this Act.

By the provisions of Section 4 of Chapter 516 of the Acts of 1896, incorporating the Boston Terminal Company, savings banks and institutions for savings were authorized to invest in the mortgage bonds of that company.

**Bank Stock.**—Thirty-five per cent of deposits, both as loans and investments.—Stock of any bank incorporated under the authority of this Commonwealth.

Stock of any national bank located in any of the New England States.

Stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide



the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

**Holdings, by way of investment or as security for loans, in the stock of any one bank, trust company, or safe deposit and trust company not to exceed three per cent of deposits nor more than \$100,000, nor an amount exceeding one-quarter of the capital stock thereof.**

**Real Estate for Banking Purposes.—Five per cent of deposits but not exceeding \$200,000.**—For the purpose of a site and the erection or preparation of a suitable building for the convenient transaction of its business.

**Real Estate by Foreclosure.**—May hold real estate acquired by foreclosure or otherwise; same to be sold within five years after the title is vested in the corporation. Commissioners may in certain cases, upon petition of the board of investment, grant an additional time within which such real estate shall be sold. See Chapter 77, Acts of 1886.

**Loans on Real Estate.**—Seventy per cent of whole amount of deposits.—First mortgages on real estate situated in this Commonwealth, to an amount not exceeding sixty per cent of the valuation thereof, no loan to be made except upon report of not less than two members of the board of investment, who shall certify to the value of the premises to be mortgaged, such report to be filed and preserved with the records of the corporation.

**Loans on Personal Security.**—Thirty-three and one-third per cent of deposits and income. Bonds or other personal securities, payable and to be paid at a time not exceeding one year, with at least two sureties, if principal and sureties are all citizens of and resident in this Commonwealth, provided that the total liabilities to any such corporation of any person, partnership, company or corporation for money borrowed upon personal security, including in the liabilities of a partnership or company the liabilities of the several members thereof, shall at no time exceed five per cent of such deposits and income.

**Loans on Railroad Stock**—Aggregate of investments unlimited.—Notes of citizens of this Commonwealth, with pledge as collateral of the stock of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than five per cent per annum on all issues of its capital stock for five years next preceding the date of such note or notes or any renewal thereof, at no more than seventy-five per cent of the market value thereof, such note or notes to be made payable on demand and to be paid or renewed within one year of the date thereof.

Note or notes of any citizen of this Commonwealth, with a pledge as collateral of shares of the capital stock of the Boston & Lowell Railroad Corporation; of the Boston & Providence Railroad Company; of the Connecticut River Railroad Company, and of the Old Colony Railroad Company, notwithstanding the road of each of said companies may be leased to some other railroad company; such note or notes not to exceed in any case seventy-five per cent of the market value of the securities pledged, and to be made payable on demand, and to be paid or renewed within one year of the date thereof.

Street railway companies shall not be considered railroad companies within the meaning of this section.

**Loans on Public Funds**—Aggregate of Investments Unlimited.—Notes of any citizen of this Commonwealth, with pledge of the bonds of the United States; any of the New England States; State of New York; bonds or notes of any city, county or town of this Commonwealth; bonds or notes of any city of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness\* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes; bonds or notes of any county or town thereof whose net indebtedness\* does not exceed three per cent of such valuation.

**Loans not to exceed the par value of the securities pledged.**  
Notes of any citizen of this Commonwealth, with a pledge as collateral of the bonds of the States of Pennsylvania, Ohio, Michigan, Indiana, Illinois, Wisconsin, Iowa, Minnesota, Missouri and of the District of Columbia; of any city of the aforesaid States and the State of New York, issued for municipal purposes, and refunding bonds issued to take up at maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, which has at the date of such investment more than 30,000 inhabitants, as established by the last national or State census, or city census taken in the same manner as a national or State census, whose net indebtedness\* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

**Loans not to exceed eighty per cent of the market value of the securities pledged.**

**Loans on Railroad Bonds.**—Aggregate of Investments Unlimited.—Notes of any citizen of this Commonwealth, with a pledge as collateral of any of the following securities, viz.: First mortgage bonds of any railroad company incorporated by any of the New England States, whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent per annum on all its issues of capital stock for two years next preceding such investment.

First mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated, whose road is thus located.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth whose road is located wholly or in part in the same, which is unencumbered by mortgage, and which has paid a dividend of not less than five per cent per annum for two years next preceding such investment.

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

Bonds and notes of the New York New Haven & Hartford Railroad.

Bonds or notes of the Old Colony Railroad Company.

Bonds or notes of the Fitchburg Railroad Company.

Bonds or notes of the Boston & Lowell Railroad Corporation.

First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies, only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: provided, however, that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city

\* The term "net indebtedness" used of city, town or district in any statute limiting or regulating the investment of the deposits in savings banks and trust companies, or other like funds, shall be construed to denote the indebtedness of such city, town or district omitting the debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of such indebtedness

of Boston, as may be approved by the board of commissioners of savings banks.

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: provided, however, that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the Board of Commissioners of Savings Banks.

Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.

First mortgage bonds of the Boston Terminal Company. In the notes of any citizen of the Commonwealth with a pledge as collateral of any of the securities mentioned above under Railroad Bonds and Notes in the two paragraphs next to the last.

**Loans not to exceed the par value of the securities pledged.**

**Loans on Bank Stock.**—Thirty-five per cent of deposits both as loans and investments.—Notes of any citizen of this Commonwealth, with a pledge as collateral of the stock of any bank incorporated with this Commonwealth; or the stock of any national bank located in any of the New England States; or the stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

**Loans to be made at no more than eighty per cent of the market value of the stock pledged, and not exceeding the par value thereof.**

**Holdings, by way of investment or as security for loans, in the stock of any one bank, trust company, or safe deposit and trust company, not to exceed three per cent of deposits, nor more than \$100,000, nor an amount exceeding one-quarter of the capital stock thereof.**

**Loans to Depositors**—Aggregate of Investments Unlimited.—Personal notes of depositors in the corporation, but not exceeding one-half of the amount of his deposit to a depositor, with pledge of deposit and book of such depositor as collateral security.

**Deposits in Banks.**—Aggregate of Investments Unlimited.—May deposit sums of money, on call, in any bank incorporated under the laws of this Commonwealth, or in any national bank located in any of the New England States, or in any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or in those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen, to an amount not exceeding five per cent of total deposits in any one such bank or company, but such deposits shall not exceed in amount twenty-five per cent of the capital stock and surplus of such depository.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MASSACHUSETTS.

NOTE.—For places not given in alphabetical order among the following statements, see "additional statements" at the end of this State.

The gross interest-bearing debt of all municipalities of the State was \$176,203,235 on May 1, 1899, at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1899 was estimated at \$7,048,129.

The following table shows the aggregate assessed valuation as returned by the local assessors, the aggregate net debt of all the municipalities of the State, and the percentage of the same, for the years indicated:

Year.	Aggregate		Percentage.
	Valuation.	Net Debt.	
1899.....	\$2,876,021,222	\$128,051,487	4.4
1898.....	2,764,242,784	121,385,139	4.3
1897.....	2,702,328,054	115,798,889	4.2
1896.....	2,622,520,278	104,702,875	3.9
1895.....	2,542,348,993	98,511,920	3.8
1894.....	2,471,521,505	87,786,918	3.5
1893.....	2,428,339,029	80,125,652	3.2
1892.....	2,333,025,090	76,483,323	3.2
1891.....	2,245,042,273	73,066,660	3.2
1890.....	2,154,134,626	70,742,786	3.2
1885.....	1,782,349,143	63,306,213	3.5
1880.....	1,584,756,802	68,512,929	4.3
1875.....	1,840,792,728	71,784,006	3.8
1871.....	1,497,351,686	39,421,298	2.6

ABINGTON.—G. R. FARRAR, Treasurer.

This town is in Plymouth County.

LOANS—		When Due.	Bonded debt Jan. 1, 1900.	\$125,000
WATER LOAN—			Floating debt.....	34,910
4s, May, \$85,000..	May 1, 1900 to		Total debt Jan. 1, 1900..	159,910
	(\$5,000 due yearly)..	May 1, 1916	Tax valuation 1899.....	2,316,341
4s, Jan., \$16,000..	Jan. 1, 1901 to		Prop'ty is assessed at actual value.	
	\$1,000 due yearly)..	Jan. 1, 1918	Total tax (per \$1,000) '99..	\$21.70
4s, M&N, \$3,000.....	May 1, 1926		Population in 1900 (est.).....	4,600
4s, May, 11,000.....	1917 to '25		Population in 1890 was.....	4,260
4s, ....., 3,000.....	1928			

INTEREST is payable in Boston at the National Bank of Redemption.

ADAMS.—This town is in Berkshire County.

NOTES—		When Due.	ADAMS FIRE DIST. WAT. BDS.—Con.	
4s, A&O, \$20,000..	Oct. 3, 1902-05		4s, A&O. \$7,500.....	Oct. 4, 1904
.....	8,500.....	1900	Town debt Mar. 1, 1900..	\$82,000
.....	6,500.....	Oct. 1, 1901	Fire district debt (add'l)..	\$107,500
.....	40,000.....	Oct 6, 1906	Tax valuation 1899.....	4,636,277
.....	7,000.....	Oct 3, 1907	Total tax (per \$1,000) 1899..	\$19.50
ADAMS FIRE DIST. WAT. BONDS			Population in 1895 was.....	7,837
5s, A&O, \$70,000....	Oct., 1901-14		Population in 1890 was.....	9,213
4s, A&O, 30,000....	Oct., 1909-14			



AGAWAM.—J. W. HASTINGS, Treasurer.

Agawam is in Hampden County.

Table with columns: LOANS—When Due, TOWN NOTES FOR SCHOOLS, ROADS, BRIDGES—, Sinking fund, Net debt Feb. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Property assessed at actual value, Tax (per \$1,000), 1900, Population in 1900 (est), Population 1890 was, Population 1880 was.

INTEREST on notes due in 1914 is paid in Boston; on those due on demand at Agawam; on all others at Springfield.

AMESBURY.—PORTER SARGENT, Treasurer.

Amesbury township is in Essex County.

Table with columns: LOANS—When Due, FUNDING BONDS, T'l bond debt Jan. 1, '00, Floating debt, Total debt Jan. 1, 1900, Sink. fund assets, Net debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation, 1899, Assessment about 1/2 actual value, Total tax rate (per M.) 1899, Population in 1900 (est.), Population in 1890 was.

AMHERST.—C. H. EDWARDS, Treasurer.

This town is in Hampshire County.

Table with columns: LOANS—When Due, RAILROAD BONDS, REFUNDING BONDS, Total debt Feb. 15, 1899, Total valuation 1899, Assessment about actual value, Total tax (per \$1,000) 1899, Population in 1895 was, Population in 1890 was.

ANDOVER.—GEO. A. PARKER, Treasurer.

This town is in Essex County.

Table with columns: LOANS—When Due, SEWER BONDS, WATER BONDS, PARK NOTES, WATER BONDS—Con., Total debt Jan. 1, 1900, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1900, Tax valuation 1899, Real valuation (est.), Tax rate (per \$1,000) 1899, Population in 1895 was.

INTEREST is payable at the Nat. Bank of Commonwealth, Boston.

ARLINGTON.—B. DELMONT LOCKE, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—When Due, HIGH SCHOOL LOAN, SEWER BONDS, WATER WORKS, 4s, A&O, \$5,000, 4s, A&O, 15,000, 4s, A&O, 10,000, 4s, A&O, 10,000, Total debts, Total debt Sept. 1, 1899, Tax valuation 1899, Tax rate (per \$1,000) 1899, Population in 1899 (est.), Population in 1890 was.

ATHOL.—HENRIE C. FAY, Treasurer.

This town is situated in Worcester County.

Table with columns: LOANS—When Due, OLD DEBT, SCHOOL LOANS, SCH. ST. IMP. & F. ALM LOAN (Notes), REFUNDING LOAN, SEWER LOAN (outside debt limit.), ENGINE HOUSE, Total debt Feb. 1, 1900, Tax valuation 1899, Tax rate (per M) '99, Population in 1895 was.

The sewer loan is secured by sinking fund. INTEREST is payable in Boston, Worcester, Greenfield and Athol.

ATTLEBOROUGH.—J. T. BATES, Treasurer.

Attleborough, which is in Bristol County, was divided July 30, 1887, and the outstanding bonded debt of \$100,000 was apportioned \$62,930 (since paid) to Attleborough and \$27,802 to No. Attleborough, which see.

Table with columns: LOANS—When Due, TOWN BONDS, WATER BONDS, WATER BONDS—(Con.), Total debt Jan. 1, 1900, Floating debt, Total debt Jan. 1, 1900, Sinking fund assets, Net debt Jan. 1, 1900, Net water dbt (incl. above), Water debt sinking fund (incl. above), Tax valuation, personal, Tax valuation, real, Total valuation 1899, Total tax per \$1,000 1899, Population in 1895 was, Population in 1890 was.

AYER.—E. D. STONE, Treasurer.

This town is situated in Middlesex County.

Table with columns: LOANS—When Due, SCHOOL HOUSE LOAN (NOTES), WATER DEBT (NOTES), Tot. bond debt Feb. 1, 1900, Water debt (incl. above), Assessed valuation 1898, Total tax (per \$1,000) 1899, Population in 1895 was, Population in 1890 was.

BELMONT.—W. L. CHENERY, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—When Due, REFUND'G AND SCHOOL HOUSE, SCHOOL HOUSE AND ST. BONDS, SEWER LOAN, STREET & FIRE DEPT. LOAN, ELECTRIC LIGHT BONDS, FIRE DEPT. BONDS, WATER LOANS, Total valuation, real, Tax valuation, pers'l, Total valuation 1899, Assessment same as actual value, Total tax (per 1,000) '99, Population in 1900 (est.), Population in 1890 was.

BERKSHIRE CO.—GEO. H. TUCKER, Treas.

County seat is Pittsfield.

Table with columns: LOANS—When Due, NEW COUNTY BUILDING DEBT, REFUNDING NOTES, Total debt Jan. 1, 1900, Tax valuation 1898, Population in 1895 was, Population in 1890 was.

BEVERLY.—B. D. WEBBER, Mayor.

This city is in Essex County.

Table with columns: LOANS—NAME AND PURPOSE, Interest, P. Ct., Payable, When Due, Principal, Overstand'g., Town bonds, Park notes, Town bonds, Sewer bonds, Water bonds, Water notes, 1896, School loan.

INTEREST is payable in Boston by the First National Bank. BONDED DEBT on Jan. 1, 1900, was \$1,090,000; floating debt \$60,000, total debt \$1,150,000, sinking fund \$369,188 95. Water debt (included), \$170,000, sinking fund, \$44,039 71.

ASSESSED VALUATION in 1899 was: Real estate, \$11,704,600; personal property, \$4,493,250; total, \$16,199,850; total tax rate (per \$1,000), \$16.00.

POPULATION in 1895 was 11,802; in 1890 was 10,821.

BOSTON.—THOMAS N. HART, Mayor.

{ ALFRED T. TURNER, City Treasurer.

The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston, however, receives all the county income, pays all the county expenses, owns the county buildings, and is responsible for the county debt, which amounted on Jan. 31, 1900, to \$3,533,000. The details of this county debt are included in the following financial report for this city.

Table with columns: LOANS—When Due, BRIDGE BONDS, HIGHWAYS, LIBRARY BONDS, "MISCELLANEOUS LOANS"—Con., "MISCELLANEOUS LOANS"—When Due.



LOANS—		When Due.
PARK BONDS—(Con.)—		
3 1/2s, A&O,	\$450,000	Oct. 1, 1928
3 1/2s, A&O,	29,000	Oct. 1, 1915
3 1/2s, J&J,	500,000	July 1, 1929
3 1/2s, J&J,	561,000	Jan. 1, 1930
PARK CONSTRUCTION—		
4s, J&J,	\$450,000	Jan. 1, 1918
4s, A&O,	5,000	Apr., 1918
4s, J&J,	5,000	July, 1918
4s, A&O,	40,000	Oct., 1918
4s, J&J,	480,500	Jan. 1, 1919
4s, A&O,	16,000	Apr., 1919
4s, J&J,	3,500	July, 1919
4s, J&J,	439,500	Jan. 1, 1920
4s, J&J,	16,400	July, 1920
4s, A&O,	44,100	Oct., 1920
4s, J&J,	500,000	Jan. 1, 1921
3 1/2s, A&O,	151,000	Apr. 1, 1929
3 1/2s, J&J,	49,000	July 1, 1929
3 1/2s, J&J,	500,000	Jan. 1, 1937
PARK LOAN OF MAY 20, 1891—		
4s, J&D,	\$700,000	June 1, 1921
4s, A&O,	200,000	Apr. 1, 1922
4s, A&O,	301,000	Oct. 1, 1922
4s, J&J,	250,000	Jan. 1, 1923
4s, J&J,	500,000	July 1, 1923
4s, A&O,	450,000	Oct. 1, 1923
4s, J&J,	99,000	Jan. 1, 1924
4s, A&O,	1,000,000	Oct. 1, 1924
PUB. INST'S AND CITY HOSPITAL—		
3 1/2s, J&J,	\$38,500	July 1, 1908
3 1/2s, J&J,	8,000	July 1, 1909
3 1/2s, J&J,	14,900	Dec. 1, 1909
4s, A&O,	136,500	Oct. 1, 1911
4s, J&J,	250,000	July 1, 1912
4s, A&O,	42,000	Oct. 1, 1912
4s, A&O,	15,000	Apr. 1, 1915
4s, A&O,	400,000	Oct. 1, 1915
3 1/2s, J&J,	27,000	July 1, 1917
3 1/2s, J&J,	101,000	Jan. 1, 1918
3 1/2s, J&J,	23,000	July 1, 1918
3 1/2s, J&J,	14,500	July 1, 1919
PARK LANDS—		
4s, J&J,	\$100,000	July 1, 1924
4s, A&O,	100,000	Oct. 1, 1924
4s, A&O,	50,000	Apr. 1, 1925
4s, A&O,	208,000	Oct. 1, 1925
4s, A&O,	11,300	July 1, 1926
3 1/2s, J&J,	400,000	July 1, 1917
3 1/2s, J&J,	600,000	Jan. 1, 1920
RAPID TRANSIT—		
4s, A&O,	\$50,000	Oct. 1, 1931
4s, A&O,	1,000,000	Apr. 1, 1935
3 1/2s, J&J,	250,000	Jan. 1, 1936
3 1/2s, A&O,	500,000	Apr. 1, 1936
3 1/2s, A&O,	1,500,000	Oct. 1, 1936
3 1/2s, J&J,	1,000,000	July 1, 1937
3 1/2s, J&J,	200,000	Jan. 1, 1938
3 1/2s, A&O,	200,000	Apr. 1, 1938
SCHOOL HOUSES & SITES—		
4s, A&O,	\$500,000	Apr. 1, 1911
4s, A&O,	250,000	Oct. 1, 1914
4s, J&J,	300,000	Jan. 1, 1917
3 1/2s, A&O,	100,000	Oct. 1, 1917
4s, J&J,	500,000	July 1, 1926
4s, J&J,	150,000	July 1, 1927
3 1/2s, J&J,	500,000	Jan. 1, 1928
3 1/2s, A&O,	650,000	Oct. 1, 1928
3 1/2s, J&J,	25,000	July 1, 1929
3 1/2s, A&O,	300,000	Oct. 1, 1929
3 1/2s, J&J,	475,000	Jan. 1, 1930
4s, J&J,	500,000	July 1, 1935
SEWERAGE BONDS—		
5s, A&O,	\$18,000	Oct. 1, 1900
4s, J&J,	24,000	Jan. 1, 1901
4s, A&O,	5,000	Apr. 1, 1901
4s, A&O,	10,000	Oct. 1, 1901
4s, J&J,	8,000	Jan. 1, 1902
4s, A&O,	317,000	Apr. 1, 1902
4s, A&O,	627,500	Oct. 1, 1902
4s, A&O,	22,500	Jan. 1, 1903
4s, A&O,	500,000	Apr. 1, 1903
4s, A&O,	251,000	Oct. 1, 1903
4s, J&J,	500,000	Jan. 1, 1904
4s, J&J,	247,000	July 1, 1904
3 1/2s, J&J,	150,000	July 1, 1904
4s, J&J,	50,000	Oct. 1, 1904
3s, A&O,	100,000	Oct. 1, 1904
4s, J&J,	50,000	Jan. 1, 1905
4s, A&O,	51,500	Oct. 1, 1906
4s, A&O,	421,000	Oct. 1, 1911
4s, J&J,	250,000	Jan. 1, 1912
4s, J&J,	50,000	July 1, 1914
4s, A&O,	67,650	Apr. 1, 1915
4s, A&O,	35,000	July 1, 1916
3 1/2s, J&J,	100,000	July 1, 1905
3 1/2s, J&J,	50,000	Jan. 1, 1906
3 1/2s, A&O,	359,000	Oct. 1, 1906
3 1/2s, A&O,	25,000	Apr. 1, 1908
3 1/2s, J&J,	500,000	July 1, 1919
3s, J&J,	309,000	July 1, 1905
4s, A&O,	41,000	Oct. 15, 1916
3 1/2s, J&J,	500,000	Jan. 1, 1928
3 1/2s, J&J,	500,000	July 1, 1928
3 1/2s, A&O,	1,000,000	Oct. 1, 1928
3 1/2s, J&J,	1,000,000	July 1, 1929
3 1/2s, J&J,	1,000,000	Jan. 1, 1930
STONY BROOK, & C., IMP. BONDS—		
4s, A&O,	\$500,000	Oct. 1, 1917

STONY BROOK, & C., IMP. BONDS—Con		
4s, A&O,	\$300,000	Oct. 1, 1913
4s, A&O,	100,000	Oct. 1, 1936
3 1/2s, J&J,	300,000	July 1, 1937
3 1/2s, J&J,	100,000	Jan. 1, 1938
3 1/2s, J&J,	350,000	July 1, 1939
STREET, ETC., BONDS—		
5s, J&J,	\$1,000	Jan. 1, 1874
3 1/2s, J&J,	22,000	Jan. 1, 1909
4s, A&O,	335,000	Oct. 1, 1911
4s, A&O,	25,000	Oct. 1, 1912
4s, A&O,	260,500	Apr. 1, 1913
4s, J&J,	50,000	Jan. 1, 1914
4s, J&J,	100,000	July 1, 1914
4s, A&O,	100,000	Oct. 1, 1914
4s, A&O,	50,000	Oct. 1, 1914
4s, J&J,	1,000,000	July 1, 1935
4s, J&J,	1,000,000	July 1, 1936
3 1/2s, J&J,	50,000	Jan. 1, 1917
3 1/2s, J&J,	500,000	Jan. 1, 1937
3 1/2s, J&J,	181,480	July 1, 1918
3 1/2s, A&O,	4,500	Oct. 1, 1918
3 1/2s, J&J,	209,000	July 1, 1938
3 1/2s, A&O,	541,000	Oct. 1, 1938
PUBLIC IMPROVEMENT BONDS—		
3 1/2s, A&O,	\$616,000	Oct. 1, 1938
WATER DEBT—		
Cochituate Water—		
6s, J&J,	\$625,000	Jan. 1, 1901
6s, A&O,	688,000	Apr. 1, 1901
6s, J&J,	330,000	July 1, 1901
6s, J&J,	100,000	July 1, 1902
6s, A&O,	905,000	Apr. 1, 1903
6s, J&J,	8,000	Jan. 1, 1904
6s, A&O,	38,000	Apr. 1, 1904
6s, J&J,	161,000	Jan. 1, 1905
6s, A&O,	142,700	Apr. 1, 1905
6s, J&J,	44,000	July 1, 1905
6s, A&O,	6,000	Oct. 1, 1905
6s, J&J,	82,550	Jan. 1, 1906
6s, A&O,	8,750	Apr., 1906
6s, A&O,	4,000	Oct., 1906
6s, J&J,	8,000	Jan., 1907
6s, A&O,	5,000	Apr., 1907
6s, J&J,	1,000	July, 1907
5s, A&O,	2399,500	Oct. 1, 1902
5s, A&O,	\$552,000	Apr. 1, 1906
5s, A&O,	1,000,000	Oct. 1, 1905
5s, A&O,	2,000,000	Oct. 1, 1906
5s, A&O,	1,000	Oct. 1, 1907
5s, A&O,	12,000	Apr., 1908
4 1/2s, A&O,	268,000	Oct. 1, 1909
4s, A&O,	588,000	Apr. 1, 1908
4s, J&J,	82,000	July 1, 1909
4s, A&O,	280,000	Apr. 1, 1910
4s, A&O,	324,000	Apr. 1, 1912
4s, J&J,	111,000	July 1, 1913
4s, A&O,	336,000	Oct. 1, 1913
4s, J&J,	466,000	Jan. 1, 1914
4s, A&O,	18,500	Apr. 1, 1914
4s, A&O,	16,000	Oct. 1, 1914
4s, J&J,	50,000	Jan. 1, 1915
4s, A&O,	145,700	Apr. 1, 1915
4s, A&O,	23,000	Oct. 1, 1915
4s, J&J,	58,000	Jan. 1, 1916
4s, A&O,	128,500	Apr. 1, 1916
4s, A&O,	286,300	Oct. 1, 1916
4s, J&J,	21,000	Jan., 1917
4s, A&O,	161,000	Apr., 1917
4s, J&J,	7,000	July 1, 1917
4s, A&O,	160,700	Oct. 1, 1917
4s, J&J,	20,000	Jan., 1918
4s, A&O,	6,300	Apr., 1918
4s, A&O,	100,000	Oct. 1, 1918
4s, A&O,	200,000	Apr. 1, 1919
4s, A&O,	300,000	Oct. 1, 1919
4s, A&O,	384,000	Oct. 1, 1920
4s, A&O,	100,000	Apr. 1, 1921
4s, A&O,	162,500	Oct. 1, 1921
4s, J&J,	100,000	Jan. 1, 1922
4s, A&O,	75,000	Apr. 1, 1922
4s, A&O,	283,000	Oct. 1, 1922
4s, A&O,	576,275	Oct. 1, 1923
4s, A&O,	644,225	Oct. 1, 1924
3 1/2s, A&O,	50,000	Apr. 1, 1915
3 1/2s, A&O,	50,000	Oct. 1, 1915
3 1/2s, J&J,	75,000	Jan. 1, 1916
3 1/2s, J&J,	75,000	July, 1916
3 1/2s, A&O,	25,000	Oct., 1916
3 1/2s, A&O,	275,000	Apr. 1, 1917
3 1/2s, J&J,	100,000	July 1, 1918
3 1/2s, M&N,	130,000	Nov. 30, 1919
3 1/2s, A&O,	145,000	Oct. 1, 1919
3 1/2s, J&J,	220,000	Jan. 1, 1920
3 1/2s, A&O,	150,000	Oct. 1, 1927
3 1/2s, A&O,	200,000	Oct. 1, 1928
3 1/2s, J&J,	435,000	July 1, 1929
3s, A&O,	200,000	Apr. 1, 1917
SUFFOLK COUNTY DEBT.		
Court House Bonds—		
4s, A&O,	\$700,000	Oct. 1, 1918
4s, J&J,	406,000	July 1, 1922
3 1/2s, A&O,	800,000	Oct. 1, 1919
4s, A&O,	75,000	Oct. 1, 1923
4s, J&J,	40,000	July 1, 1924
3 1/2s, A&O,	800,000	Apr. 1, 1937
3 1/2s, J&J,	100,000	July 1, 1938
3s, A&O,	612,000	Oct. 1, 1900
(\$17,000 due yearly) to Oct. 1, 1935		
Temp. loan	\$1,500,000	Nov. 1, 1900

Years.	Gross Debt.	Sinking Funds.	Net Debt.
1897	\$71,902,600 57	\$25,367,587 13	\$46,535,013 44
1896	65,665,774 64	24,324,566 93	41,341,206 71
1895	59,337,964 93	21,604,153 72	37,733,811 21
1894	54,418,535 00	20,482,297 00	33,936,238 00
1893	56,908,148 00	25,477,682 00	31,430,466 00
1890	53,930,095 22	22,505,598 72	31,424,496 50
1885	42,962,180 02	18,022,484 25	24,939,695 77
1881	40,949,332 18	14,511,849 19	26,437,482 99

**DEBT LIMITATIONS.**—The general provision as to debt limitation which applies only to Boston is found in the Supplement to the Public Statutes of Massachusetts, Laws of 1885, Chapter 178. The act is entitled "An act to limit the municipal debt of, and the rate of taxation in, the city of Boston."

**SECTION 1.**—Provides that the taxes exclusive of State tax and of sums required by law to be raised on account of the city debt shall not exceed in any one year \$9 on every \$1,000 of the average of the assessors' valuation for the preceding five years, the valuation year to year being first reduced by all abatements.

**SECTION 2.**—Provides that the limit of indebtedness of the city of Boston shall hereafter be 2 1/2 per cent until January 1, 1887, and thereafter shall be 2 per cent on the average valuation prescribed in section 1 of this act.

The foregoing limitation is of course exclusive of debts created for water supply, and further exceptions have been made from year to year by different legislatures, authorizing bonds outside of the debt limit for various purposes, especially enumerated.

It is proper to state that under Chapter 93, Acts of 1891, the city is authorized to *anticipate* its authority to borrow money within its debt limit for any current municipal year.

**NEW LOANS AUTHORIZED.**—The following is a summary of loans authorized but not issued as of Jan. 31, 1900:

Purpose of Issue—	Inside Debt Limit.	Outside Debt Limit.
Rapid transit		\$2,384,000
School houses	\$300,000	300,000
South Union Station	450,000	
Laying out and construction of highways		1,419,550
Bridges	100,000	
Play grounds	200,000	
Park	75,000	
Sewerage		900,000
Miscellaneous	24,000	
Totals	\$1,149,000	\$5,003,550

</



BROCKTON.—{ CHAS. H. COULTER, Mayor. W. H. EMERSON, Treasurer.

This city is in Plymouth County.

Table of LOANS—When Due. CITY HALL—1891-2-3-4-5. 4s, A&O, \$68,000...1900-1916 (\$1,000 due yearly on Oct. 1.)

LOANS—When Due. SCHOOL BONDS—(Con.)—

Table of LOANS—When Due. SCHOOL BONDS—(Con.)— 4s, J&J, \$20,000...1900-1904 (\$1,000 due yearly on July 1.)

The water bonds are coupon, all others registered.

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each.

INTEREST is paid at the office of the City Treasurer.

Table: TOTAL DEBT, SINKING FUND, ETC.— Dec. 1, 1899. Dec. 1, 1898. Gross city debt \$1,964,540 \$1,918,120

\* Bonds outside of debt limit consist of \$792,000 water, \$552,500 sewer and part of City Hall debt to the amount of \$162,000.

The city has no floating debt and the amount of sinking fund Dec. 1, 1899, \$306,116, was all applicable to the payment of the water debt.

ASSESSED VALUATION.—The city's assessed valuation (which is 2/3 of actual value) and tax rate have been as follows:

Table: Assessed Valuation and Rate of Tax. Years— Real. Personal. Total. Rate of Tax per \$1,000.

\* Including State, county and city levy.

POPULATION.—In 1899 population was 37,278; in 1890 it was 27,294; in 1880 it was 13,608; in 1870 it was 8,007.

BROOKLINE.—GEORGE H. WORTHLEY, Treas.

This town is in Norfolk County.

Table of LOANS—When Due. BATH HOUSE— 3 1/2s, \$9,000...Nov. 1, 1900 (\$1,500 due yearly) to Nov. 1, 1905

Table of LOANS—When Due. PARK BONDS—(Con.)— 4s, J&J, \$20,000...Aug. 1, 1900 (Part due yearly) to Aug. 1, 1910

LOANS—When Due. PLAY GROUNDS—

Table of LOANS—When Due. PLAY GROUNDS— 3 3/8s, \$2,400...May, 1900-'05

LOANS—When Due. WATER SCRIP—(Con.)—

Table of LOANS—When Due. WATER SCRIP—(Con.)— 3 3/8s, \$47,495...June 15, 1900 (\$2,065 due yearly) to June 15, 1922

TOTAL DEBT, SINKING FUND, ETC.—

Table: Total Debt, Sinking Fund, Etc. Feb. 1, 1900. Feb. 15, 1899. Feb. 15, 1898.

TOWN PROPERTY.—The value of town property on Feb. 1, 1900, including buildings, parks, water works, etc., amounted to \$4,259,450.

ASSESSED VALUATION and tax rate have been as follows:

Table: Assessed Valuation and Rate of Tax. Years— Real. Personal. Total. Rate of Tax per \$1,000.

POPULATION.—In 1900 population (est.) 21,500; in 1890, 12,103.

CAMBRIDGE.—{ E. R. CHAMPLIN, Mayor. WILLIAM W. DALLINGER, Treasurer.

This city is in Middlesex County.

Table of LOANS—When Due. BRIDGE LOAN— 4s, A&O, \$10,000...Oct. 1, 1917

Table of SEWER BONDS—(Con.) 4s, A&O, \$60,000...Oct. 1, 1925

The water bonds are coupon, all others registered.

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each.

INTEREST is paid at the office of the City Treasurer.

Table: TOTAL DEBT, SINKING FUND, ETC.— Dec. 1, 1899. Dec. 1, 1898. Dec. 1, 1897.

\* Bonds outside of debt limit consist of \$792,000 water, \$552,500 sewer and part of City Hall debt to the amount of \$162,000.

The city has no floating debt and the amount of sinking fund Dec. 1, 1899, \$306,116, was all applicable to the payment of the water debt.

ASSESSED VALUATION.—The city's assessed valuation (which is 2/3 of actual value) and tax rate have been as follows:

Table: Assessed Valuation and Rate of Tax. Years— Real. Personal. Total. Rate of Tax per \$1,000.

\* Including State, county and city levy.

POPULATION.—In 1899 population was 37,278; in 1890 it was 27,294; in 1880 it was 13,608; in 1870 it was 8,007.

INTEREST on bonds is payable at the Nat. Bank of Redemption, Bos.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table: Total Debt, Sinking Funds, Etc. Dec. 1, 1899. Dec. 1, 1898. Dec. 1, 1897.

The city has no floating debt. The borrowing capacity for 1900 for city purposes is \$296,736.

The sinking fund for the ten-year loans receives yearly 8 1/2 per cent of the amount of outstanding bonds, for fifteen year loans 5 per cent yearly, for the twenty-year loans 3 1/2 per cent, for the thirty-year loans 2 per cent and for the forty-year loans 1 1/4 per cent.

CITY WATER WORKS.—The cost of the water works up to December 1, 1899, was \$5,602,364, while the net debt on the same is \$2,806,516.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being taken at cash value:

Table: Assessed Valuation and Rate of Tax. Years— Real. Personal. Total. Rate of Tax per \$1,000.



POPULATION.—In 1890 population was 70,028; in 1880 it was 52,740; in 1870 it was 39,634. According to State census population in 1895 was 81,643.

CANTON.— { ROBERT BIRD, Treasurer. } { WALTER AMES, Clerk. }

This town is in Norfolk County.
LOANS— When Due. Bonded debt July 1, '98. \$149,000
WATER BONDS— Tax valuation, real.....2,632,840
4s, J&J, \$90,000..... 1900 to 1917 Tax valuation, personal.1,294,218
(\$5,000 due yearly on July 1.) Total valuation 1898....3,927,058
4s, J&J, \$36,000.....1918 to 1923 Assessment about 3/4 actual value.
(\$6,000 due yearly on July 1.) Total tax rate (per M.) '98..\$16.00
4s, J&J, \$14,000.....1924 to 1925 Population in 1890 was.....4,538
(\$7,000 due yearly on July 1.) Population in 1880 was.....4,516
4s, J&J, \$4,000.... July 1, 1926 Population in 1896 (est.)....4,700

CHELSEA.— { JAMES GOULD, Mayor. } { T. B. FROST, Treasurer. }

The city is in Suffolk County. The city bonds at present outstanding will be refunded at maturity and the new bonds will be payable in 1911.

LOANS— When Due. PUBLIC IMPROVEMENT LOAN—
CITY BONDS— 4s, A&O, \$40,000.....Oct. 1, 1907
4s, A&O, \$150,000.....Oct. 1, 1901 4s, A&O, 70,000.....Oct. 1, 1927
4s, A&O, 90,000.....Oct. 1, 1903 SPECIAL LOANS—
4s, A&O, 70,000.....Oct. 1, 1905 4s, J&D, \$19,700.....Dec. 1, 1902
4s, A&O, 100,000.....Oct. 1, 1907 4s, J&D, 10,000.....Dec. 1, 1904
4s, J&D, 276,500.....Dec. 1, 1911 4s, J&D, 32,000.....Dec. 1, 1911
4s, A&O, \$181,000.....Oct. 1, 1911 WATER BONDS—1891—
4s, J&D, 276,500.....Dec. 1, 1911 4s, g.,J&J 15, \$150,000g.Jul.,1911
4s, A&O, \$80,000....Oct. 1, 1936 4s, g.,J&J 15, 150,000g.Jul.,1921

INTEREST is paid in Boston at National Bank of Redemption or by City Treasurer, Chelsea.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Chelsea's total municipal debt, the water debt, the special loans and the sinking fund held by the city, on the 1st of January of each of the last four years. Mr. Frost, the City Treasurer, informs us that all the indebtedness of the city of Chelsea is now covered by special law, and that hence the 2 1/2 per cent limit on the indebtedness of Massachusetts cities does not apply.

Table with 5 columns: Year, Loans and debt, Sinking fund, Net debt, Total net debt. Rows for 1900, '99, '98, '97.

\* Including improvement loan.

CITY PROPERTY.—The city owns its water works, which in 1899 earned from water rates \$99,000.

ASSESSED VALUATION.—The city's assessed valuation (the same as actual value) and tax rate have been as follows in the years named.

Table with 5 columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for 1899-1884.

POPULATION.—In 1899 population was 33,000; in 1890 it was 27,909; in 1880 it was 21,782; in 1870 it was 18,547.

CHICOPEE.— { DENIS MURPHY, Mayor. } { JOHN D. WHITE, Treasurer. }

Chicopee is in Hampden Co., and was incorporated as a city in 1890.

LOANS— When Due. 4s, J&D, \$26,000...June 1, 1907
BRIDGE LOAN— 3 1/2s, J&D, 10,000...June 29, 1908
4s, J&D, \$53,000.....June 1, 1904 3 3/4s, J&D, 10,000...Aug. 9, 1902
ELECTRIC LIGHT BONDS— 3 1/2s, J&D, 51,500...June 1, 1902
4s, J&D, \$69,000.....1900-1922 3 1/2s, J&D, 2,000...Dec. 1, 1900
4s, J&D, 6,000....July 15, 1906 (\$1,000 yearly) to Dec. 1, 1901
CITY NOTES— SCHOOL BONDS—
4 1/2s, M&S, \$5,500...Sept. 1, 1900 3 1/2sg, J&D, \$23,000...July 1, 1909
4 1/2s, J&D, 2,000...Dec. 1, 1903 WATER BONDS—
4 1/2s, J&D, 550...On demand. 4s, J&D, \$280,500.\$11,500 yearly.
4s, J&D, 10,000...Oct. 1, 1905 Total debt Dec. 1, 1899.. \$614,350
4s, J&D, 2,800...Dec. 2, 1905 Water debt (included).... 290,500
4s, J&D, 20,000...Aug.29, 1900 Tax valuation, real.....6,925,880
4s, J&D, 23,500...June 1, 1902 Tax valuation, personal.2,324,950
4s, J&D, 6,500...Nov. 18, 1902 Total valuation 1899....9,250,830
4s, J&D, 10,000...June 1, 1906 Tax rate (per \$1,000) 1899..\$18.00
4s, J&D, 2,000....Dec. 1, 1901 Population in 1895 was....16,427

CLINTON.—CHARLES E. SHAW, Treasurer.

This town is in Worcester County. This town will fund its floating debt about July 1, 1900.

LOANS— When Due. Total debt Feb. 1, 1900.. \$505,021
WATER BONDS— Water Sinking Fund..... 87,309
4s, A&O, \$115,000.....Oct. 1, 1901 Tax valuation 1899.....7,468,309
..... 235,000 Tax rate (per M.) '99..... 18.00
Bonded debt, Feb.1,1900.\$350,000 Population in 1899 was. 13,500
Floating debt..... 155,021 Population in 1890 was. 10,424

CONCORD.—JOHN O. FRIEND, Treasurer.

This town is in Middlesex County.

LOANS— When Due. LIGHT BONDS—
WATER WORKS— 4s, F&A, \$35,000... Aug. 1, 1929
4s, A&O, \$45,000.....Oct. 1, 1903 Total debt Aug. 1, 1899.. \$162,600
..... 20,500 Sinking funds..... 36,158
SEWER BONDS— Tax valuation 1898.....3,839,970
4s, ....., \$70,000.....1928 Tax rate (per \$1,000) 1899..12.40
4s, ....., 25,000.....1923 Population in 1890 was.....4,427

DALTON FIRE DISTRICT.—JOHN D. CARSON, Treasurer.—In Berkshire County.

LOANS— When Due. Tax valuation, real.....\$1,532,606
WATER LOANS— Tax valuation, personal 1,047,851
4s, J&D, \$50,000..... 1914 Total valuation, 1899... 2,580,457
4s, ....., 6,000.... On demand Assessment about 3/4 actual value.
Bonded debt Jan.15,1900 \$56,000 Town tax (per \$1,000) '99..\$14.50
Floating debt..... 16,000 Population 1895 (of town)...3,207
Total debt Jan. 15, 1900. 72,000 Population 1890 (of town)...2,885

There has never been any tax levied by the fire district, as water rents pay all expense and a balance of about \$1,000 is appropriated yearly for improvements or sinking funds.

INTEREST on the bonds due in 1914 is payable at Boston and Pittsfield; on others at Pittsfield, Mass.

DANVERS.— { A. P. LEAROYD, Town Treasurer. } { JULIUS PEALE, Clerk. }

This town is in Essex County.

LOANS— When Due. WATER BONDS (Con.)—
TOWN HOUSE— 4s, J&D, \$25,000... June 1, 1911
4s, ....., \$26,150.....1900-16 4s, J&D, 15,000... June 1, 1913
ELECTRIC LIGHT BONDS— 4s, A&O, 22,800.....1919
..... \$11,000.....June 1, 1916 4s, F&A, 12,515.....1920 to 1926
4s, ....., 5,500..... 1928 .., ....., 14,000... June 1, 1926
3 1/4s, .., 4,000.....1929 .., ....., 2,993..... Feb. 1, 1927
SCHOOL BONDS— .., ....., 1,335.....Feb. 1, 1928
4s, M&N, \$3,400.....1903 4s, J&J, 2,800.....1929
4s, J&D, 14,500.....1899-1915 Bonded debt July 1, '99. \$346,053
4s, ....., 10,000.....1917 Float'g debt (additional). 20,000
4s, ....., 8,500....1900 to 1905 Sinking fund ..... 78,880
4s, ....., 12,500.....1906 to '17 Tax valuation 1899.....5,109,540
ELECTRIC-LIGHT BONDS— Tax rate (per \$1,000) '99..\$15.60
4s, ....., \$4,000.....1917 Population in 1895 was.....8,181
WATER BONDS— Population in 1890 was.....7,454
5s, J&J, \$150,000....July 1, 1906

DEDHAM.— { E. A. BROOKS, Treasurer. } { DON GLEASON HILL, Clerk. }

This town is in Norfolk County.

LOANS— When Due. Assessed valuat'n, real.\$7,098,975
TOWN NOTES— Assessed valuat'n, pers'l 1,329,103
4s, ....., \$124,225.....1900-1917 Total valuation 1899. . 8,428,078
SCHOOL LOAN— Tax rate (per \$1,000) 1899..\$16.80
4s, ....., \$79,750.....1900-1917 Population in 1890 was.....7,123
Town debt Feb. 1, 1900 \$124,225 Population in 1900 (est.)....7,200

EASTHAMPTON.—JOS. W. WILSON, Treas.

This town is in Hampshire County.

Water debt, 3 1/2s & 4 1/2s. \$31,500 Tax valuation, person'l \$634,662
Sewer debt, 4s & 4 1/2s... 23,600 Total valuation 1899... 2,919,567
School loan, 4s..... 16,000 Assessment about 3/4 actual value.
Miscel. loans, 4s..... 15,200 Tax rate (per \$1,000) 1899..\$16.50
Bonded debt, Feb..1900 86,300 Population 1890..... 4,790
Tax valuation, real.... 2,284,905 Population 1900 (est.)..... 5,000

EVERETT.— { CHAS. C. NICHOLS, Mayor. } { NATHAN NICHOLS, Treasurer. }

Everett is in Middlesex County. It was formerly a part of the town of Malden, but was incorporated as the town of Everett on March 9, 1870. It became a city on Jan. 1, 1893.

LOANS— When Due. WATER BONDS—
SEWER BONDS— 4s, J&J, \$30,000.....July 1, 1922
4s, J&J, \$50,000.....Jan. 1, 1911 4s, J&J, 100,000.....July 1, 1921
4s, J&J, 50,000.....July 1, 1911 4s, J&J, 70,000.....Jan. 1, 1924
4s, J&J, 125,000..... July 1, 1923 CITY NOTES—
4s, M&S, 42,000.....March 1, 1929 3 1/2s, 4s, & 4 1/2s, \$299,950.1900-'24

INTEREST on the water bonds and sewer bonds is payable at the Winthrop Nat. Bank, Boston; on city notes by Treasurer's check.

TOTAL DEBT, SINKING FUNDS, ETC.

Table with 5 columns: Total debt, Sinking funds, Net debt, Water debt, Assessed valuation. Rows for 1900, '99, '98, '97.

ASSESSED VALUATION.—The assessed valuation of real estate in 1899 was \$16,730,150; personal property, \$1,106,050; total, \$17,836,200; total tax rate (per \$1,000), '99, \$16.50. Property is assessed at a fair cash value.

POPULATION.—In 1900 about 22,500; in 1895 it was 18,578; in 1890 it was 11,068; in 1880 it was 4,159; in 1870 it was 2,220.

FALL RIVER.— { DR. JOHN H. ABBOTT, Mayor. } { CHAS. P. BRIGHTMAN, Treasurer. } { HENRY W. CLARKE, City Auditor. }

This city, which is in Bristol County, was incorporated in 1854.

LOANS— When Due. WATER BONDS—
CITY HALL LOANS— 4s, M&N, \$25,000...May 1, 1924
3 3/4s, M&N, \$1,750...Nov. 5, 1900 4s, M&N, 25,000...Nov. 1, 1924
3 3/4s, M&N, 4,000...May 1, 1900 4s, M&N, 25,000...May 1, 1925
(\$2,000 due y'rly) to May 1, 1901 4s, J&D, 50,000...June 1, 1925
CITY HOSPITAL LOAN— 4s, M&N, 25,000...Nov. 1, 1925
4s, F&A, \$5,000....Feb. 1, 1901 4s, M&N, 25,000...May 1, 1926
(\$2,500 due yearly) to Feb. 1, 1902 4s, M&N, 25,000...Nov. 1, 1926
PUBLIC LIBRARY— 4s, A&O, 25,000...Apr. 1, 1927
4s, J&D, \$75,000\*....June 1, 1925 4s, M&N, 25,000...Nov. 1, 1927
4s, J&D, 75,000\*....Dec. 1, 1925 4s, A&O, 25,000...Apr. 1, 1928
4s, J&J, 75,000\*....Jan. 1, 1927 4s, ....., 25,000...Nov. 1, 1928
4s, M&N, 25,000.....May 2, 1918 4s, M&N, 50,000...May 1, 1929
4s, F&A, 150,000...Aug. 1, 1929
HIGHWAY LOANS— 4s, F&A, 150,000...Aug. 1, 1929
4 1/2s, J&D, \$10,000...June 1, 1900 3 1/2s, M&N, 175,000...Nov. 1, 1929
(\$5,000 due y'rly) to June 1, 1901 3 1/2s, F&A, 100,000...Feb. 1, 1930
4 1/2s, M&S, 40,000...Sept. 1, 1901 WATER WORKS EXTENSION—
4 1/2s, A&O, 10,000...Oct. 2, 1903 3 3/4s, M&N, \$1,000...Nov. 5, 1900
4s, F&A, 10,000...Feb. 1, 1901 WATER TANK—
(\$5,000 due y'rly) to Feb. 1, 1902 4s, F&A, \$3,000.....Feb. 1, 1901
4s, M&S, \$102,000...Mch. 1, 1906 (\$1,500 due yearly) to Feb. 1, 1902
3 3/4s, M&S, \$1,500...Sept. 15, 1900 SCHOOL LOANS—
PAVING LOANS— 4 1/4s, A&O, \$150,000\*..Oct. 2, 1913
4 1/2s, J&D, \$5,000...June 1, 1900 4s, A&O, 60,000...Apr. 1, 1916
(\$2,500 due y'rly) to June 1, 1901 3 1/2s, M&S, 5,000...May 5, 1900
3 1/2s, J&D, \$2,500...June 2, 1900 4s, F&A, 100,000\*...Aug. 1, 1917
4s, M&N, 20,000...May 1, 1909 4s, A&O, 70,000...Apr. 1, 1917
4s, F&A, 25,000...Aug. 1, 1909
MUNICIPAL LOANS— SEWER LOANS—
4s, M&N, \$28,500...May 1, 1900 4 1/2s, J&D, \$30,000...June 1, 1900
(\$9,500 due yearly) to May 1, 1902 (\$2,500 due y'rly) to June 1, 1911
4s, J&J, \$97,500\*...July 1, 1900 4 1/2s, A&O, \$10,000...Oct. 2, 1913
(\$7,500 due yearly) to July 1, 1912 4s, A&O, \$30,000...Apr. 1, 1901
4s, M&S, \$86,500...Mar. 1, 1903 (\$2,500 due y'rly) to Apr. 1, 1912
4s, A&O, 21,000...Oct. 1, 1904 4s, M&N, \$25,000...May 1, 1913
4s, F&A, 173,000...Feb. 1, 1905 4s, A&O, 75,000...Apr. 1, 1926
4s, M&S, 190,000...Mch. 1, 1904 4s, A&O, 18,000...Oct. 1, 1914
4s, J&J, 28,000...Jan. 1, 1906 4s, F&A, 65,000...Feb. 1, 1925
3 3/4s, M&N, 1,500...Nov. 5, 1900 4s, M&S, 25,000...Mch. 1, 1914
4s, M&S, 150,000...Mar. 1, 1907 4s, J&J, 100,000\*...July 1, 1926
4s, F&A, 205,000...Feb. 1, 1905 3 7/8s, M&N, 125,000...May 1, 1905
4s, F&A, 190,000...Mar. 1, 1904 3 3/4s, M&N, 5,500...Nov. 5, 1900
4s, F&A, 15,000...Aug. 1, 1909 (\$500 due yearly) to Nov. 5, 1910
3 1/2, F&A, 130,000...Feb. 1, 1910 WATER BONDS—
6s, F&A, \$300,000...Feb. 1, 1904 (\$3,000 due y'rly) to May 1, 1909
6s, F&A, 300,000...Aug. 1, 1905 3 1/2s, A&O, \$25,000...Apr. 1, 1901
6s, M&N, 100,000...Nov. 1, 1906 (\$2,500 due y'rly) to Apr. 1, 1910
5s, M&N, 100,000...May 1, 1908 4s, A&O, \$50,000...Apr. 1, 1927
5s, F&A, 100,000...Feb. 1, 1909 4s, A&O, 40,000...Apr. 1, 1928
5s, M&N, 100,000...May 1, 1909 4s, J&J, 100,000\*... July 1, 1928
4 1/2s, J&D, 25,000...June 1, 1905 4s, F&A, 20,000...Feb. 1, 1929
4s, F&A, 100,000...Aug. 1, 1900 4s, M&N, 40,000... May 15, 1929
4s, J&D, 75,000...June 1, 1923 4s, F&A, 25,000... Aug. 1, 1929
4s, M&N, 25,000...Nov. 1, 1923

\* Special loans.



INTEREST on most of the bonds is paid only at the office of the City Treasurer; on some small issues, in Boston

Table with columns: Jan. 1, 1900, Jan. 1, '99, Jan. 1, '98. Rows include Municipal bonded debt, Permanent loan, Total debt, Sinking fund, Net city debt, Special loans, Net city debt less special loans, Water debt, Water sinking funds, Net water debt, Tot. net debt.

ASSESSED VALUATION—The city's assessed valuation (about the same as real value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1899 to 1885.

POPULATION—In 1898 population was 97,517; in 1890 it was 74,398; in 1880 it was 48,961; in 1870 it was 26,766. In 1899, according to local figures, 102,281.

FITCHBURG.—{SAMUEL ANDERSON, Mayor. GEORGE E. CLIFFORD, Treasurer.

This city is in Worcester County.

Table with columns: When Due. Rows include BRIDGE, BURBANK HOSPITAL, FIRE DEPARTMENT, CITY BONDS, GRADE CROSSING, PAVING, POLICE STATION, SCHOOL, SEWER, WATER.

PAR VALUE OF BONDS.—The bonds are for \$1,000 each, part registered and part coupon.

INTEREST on coupon bonds is payable in Boston at Merchants' Bank. The interest on registered bonds is remitted by check.

Table with columns: Dec. 1, 1899, Dec. 1, 1897, Dec. 1, 1895. Rows include Total city debt, Sinking funds, Net debt, Water debt.

Table with columns: Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1899 to 1890.

POPULATION.—In 1899 population was about 24,438; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260.

FRAMINGHAM.—This town is in Middlesex County.

Table with columns: When Due. Rows include SEWER BONDS, JAIL LOAN, STATE HIGHWAY LOAN.

FRANKLIN CO.—E. A. NEWCOMB, Treasurer.

Table with columns: When Due. Rows include JAIL LOAN, STATE HIGHWAY LOAN.

INTEREST on the jail loan is payable in Greenfield.

TAX FREE.—All bonds issued by this county are tax exempt.

GARDNER.—J. D. EDGILL, Treasurer.

This town is in Worcester County.

Table with columns: When Due. Rows include HIGH SCHOOL LOAN, Demand loans, Sewer loans.

INTEREST is payable at the First National Bank, Gardner, Mass.

GLOUCESTER.—{GEORGE E. MERCHANT, Mayor. EDWARD DOLLIVER, Treasurer.

Gloucester is in Essex County.

Table with columns: When Due. Rows include LOANS—CITY AND MUNICIPAL BONDS, LOANS—IMPROVEMENT LOAN NOTES, SCHOOL-HOUSE NOTES, DRAINAGE BONDS, HIGHWAY IMPROV. BONDS, FIRE ENGINE-HOUSE NOTES.

INTEREST on the city bonds is payable at the First National Bank of Boston; on the city notes at City Treasury.

GRAFTON.—A. A. SIMMONS, Treasurer.

This town is in Worcester County.

Table with columns: When Due. Rows include LOANS—FUNDING BONDS, SCHOOL BONDS.

GREENFIELD.—W. M. B. ALLEN, Treasurer.

This town is in Franklin County. The fire district is a municipal corporation within the town and has a distinct debt.

Table with columns: When Due. Rows include LOANS—ABOLITION CLAY HILL CROSSING, BRIDGE LOAN, GENERAL LOAN, RENEWAL RR. BONDS, SCHOOL LOAN, SEWER LOAN.

TAX FREE.—All bonds issued by this town are tax exempt.

HAMPDEN CO.—M. WELLS BRIDGE, Treasurer.

County seat is Springfield.

Table with columns: When Due. Rows include LOANS—COURT HOUSE NOTES, JAIL & H. OF CORR. BONDS, Temp'y loan.

INTEREST on the jail and house of correction bonds is payable at the First National Bank of Boston, Mass.; other interest payable at the Springfield Institute for Savings, Springfield, Mass.

HAVERTHILL.—{JOHN A. GLINES, Treasurer. ARTHUR E. LEACH, Auditor.

This city is in Essex County.

Table with columns: When Due. Rows include LOANS—CITY BONDS, WATER LOAN, SCHOOL BONDS, STREET BONDS, SEWER BONDS.

INTEREST on the water bonds and on the \$70,000, the \$90,000 and the \$50,000 lots of the city bonds is payable at National Bank of Redemption, Boston, and upon all other city bonds at Treasurer's office.

Table with columns: Jan. 1, 1900, Jan. 1, 1899, Jan. 1, 1898. Rows include Bonded debt, Sinking funds, Net debt, Net water debt.

The gross water debt on Jan. 1, 1900, was \$961,000 and the water sinking fund \$121,307.

ASSESSED VALUATION of the city and the tax rate have been as follows in the years indicated. Assessment about 3/4 actual value.

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Tax rate per \$1,000. Rows for years 1899 to 1890.

On January 4, 1897, Haverhill annexed the town of Bradford and assumed its indebtedness, which is as follows, and is included in above statement of "Total Debt."

Table with columns: When Due. Rows include BRIDGE BONDS, SCHOOL HOUSE BONDS, SEWER BONDS.



POPULATION.—Population in 1890 was 27,412; in 1880, 18,472 in 1870, 13,092; in 1895, 30,209; in 1897, 34,944.

HOLBROOK.—GEORGE B. FRENCH, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1900., Sinking fund assets., Net debt Jan. 1, 1900., Total value town prop'ty., Tax valuation in 1899., Tax rate (per \$1,000) 1899., Population in 1895 was., Population in 1890 was.

HOLYOKE.—ARTHUR B. CHAPIN, Mayor. PIERRE BONVOULOIR, City Treasurer.

This city is in Hampden County.

Table with columns: LOANS—, NAME OR PURPOSE., Interest., Rate., Payable., When Due., Principal., Outstand'ng.

INTEREST on the water bonds is payable at the City Treasury; on all other bonds at the National Hide & Leather Bank, Boston.

TOTAL DEBT, SINKING FUND, ETC.—

Table with columns: Feb. 23, 1900., Apr. 1, '99., Jan. 1, '98., Jan. 1, '97.

CITY PROPERTY—Included in the city's sinking fund as given above for Feb. 23, 1900, is \$226,500 Holyoke & Westfield RR. stock. This railroad is leased to the New Haven & Northampton and has paid dividends since 1879.

ASSESSED VALUATION AND TAX ROLL—

Table with columns: Years—, Real, Personal, Total, Rate of Tax per \$1,000.

POPULATION—In 1890 population was 35,528; in 1880 it was 21,915; in 1870 it was 10,733; in 1899 (according to local figures) it was 40,322.

HUDSON.—SAVILLIAN ARNOLD, Treasurer. D. W. STRATTON, Clerk.

This town is situated in Middlesex County.

Table with columns: LOANS—, Amount., Net debt Jan. 1, 1900., Tax valuation in 1899., Total tax (per \$1,000) 1899., Population in 1895 was., Population in 1890 was., Population in 1880 was.

HYDE PARK.—HENRY S. BUNTON, Treasurer. HENRY B. TERRY, Clerk.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., SEWER LOAN—, Amount., Net debt Jan. 1, 1900., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Tax rate (per \$1,000) 1899., Population in 1895 was., Population in 1890 was.

IPSWICH.—THOMAS E. CONDON, Treasurer.

This town is in Essex County.

Table with columns: LOANS—, When Due., WATER BONDS—, Tax valuation, real., Tax valuation, person'l., Total valuation 1899., Assessment about 3/4 actual value., Tax rate (per \$1,000) 1899., Population in 1895 was., Population in 1890 was.

INTEREST is payable in Boston at the Old Colony Trust Company.

LAWRENCE.—ARTHUR A. BAILEY, Treasurer. RICHARD J. SHEA, Auditor.

This city is in Essex County.

Table with columns: LOANS—, When Due., SCHOOL BONDS—, SEWER BONDS—(Con.), Amount., Net debt Jan. 1, 1900., Tax valuation, real., Tax valuation, person'l., Total valuation 1899., Assessment about 3/4 actual value., Tax rate (per \$1,000) 1899., Population in 1895 was., Population in 1890 was.

Table with columns: LOANS—, When Due., Assessed valuation, real., Assessed valuation, per'l., Total valuation 1899., Assessment about full value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1900 (est.).

LEOMINSTER.—C. A. JOSLIN, Treasurer.

This town is in Worcester County.

Table with columns: LOANS—, When Due., WATER WORKS—, TOWN HALL AND SCHOOL—, Amount., Net debt Jan. 1, 1900., Tax valuation, real., Tax valuation, personal., Total valuation in 1899., Total tax (per \$1,000), 1899., Population in 1895 was., Population in 1890 was.

INTEREST on the water bonds is payable at the Boston Safe Deposit & Trust Co. of Boston; on the 4 per cent general debt loan at Leominster; on all other loans at Boston.

LEXINGTON.—G. D. HARRINGTON, Treasurer. L. A. SAVILLE, Clerk.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., SCHOOL HOUSE NOTES—, WATER WORKS BONDS—, Amount., Net debt Jan. 1, 1900., Tax valuation, real., Tax valuation, personal., Assessment same as actual value., Tax per \$1,000 1899., Population in 1895 was., Population in 1890 was.

LOWELL.—JEREMIAH CROWLEY, Mayor. CHARLES F. COBURN, Treasurer.

This city is in Middlesex County.

Table with columns: LOANS—, When Due., BRIDGES—, SCHOOLS—, Amount., Net debt Jan. 1, 1900., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment about 3/4 actual value., Tax rate (per \$1,000) 1899., Population in 1895 was., Population in 1890 was.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Jan. 1, 1900., Jan. 1, '99., Jan. 1, '98.

CITY PROPERTY.—The city owns real estate and personal property valued at \$9,005,576 45. ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate in different years have been as follows:



Table with columns: Years, Assessed Valuation (Real Estate, Personal, Total), Rate of Tax per \$1,000. Data for years 1877-1899.

POPULATION.—In 1895 population was 84,359; in 1890 77,696.

LYNN.—{ WILLIAM SHEPARD, Mayor.
{ WM. F. BRACKETT, Auditor.

This city is in Essex County. Lynn pays to the sinking fund yearly an amount of money sufficient, with the accumulations of interest on the sinking fund investments, to pay off the entire debt at maturity.

Table listing various loans for Lynn, categorized by type (e.g., Cemetery Land, Engine House, Fire Apparatus, Municipal, Park, School House, Sewer, Water, Sewerage, Street Improvement, Public Library, Water, Miscellaneous Bonds). Includes columns for Years, Assessed Valuation, and Rate of Tax.

(c) coupon, (r) registered.
\* The loans marked thus (\*) in the above table are authorized by special acts of Legislature in excess of the city's legal debt limit. The total amount of outstanding bonds thus authorized is \$750,000.

PAR VALUE OF BONDS.—The bonds are \$500 to \$2,500 each.
INTEREST—WHERE PAYABLE.—Coupons are payable at the Bank of the Republic, Boston, or at the City Treasurer's office, Lynn; other interest is payable by City Treasurer only.

Table showing Total Debt, Etc. with columns for Dec. 20, '99, Dec. 20, '98, Dec. 20, '97. Rows include Funded debt, Sinking funds, Net debt, Water debt, Water works sinking fund, Net water debt, Total net municipal debt.

The funded debt as given above for Dec., 1899, includes loans to the amount of \$750,000 in excess of debt limit and issued under authority of special acts of Legislature. Temporary loans amounting to \$530,000 are not included in totals.

CITY PROPERTY AND WATER WORKS.—The city property, consisting of real estate, school buildings and public parks, amounts to \$2,428,255. Total cost of water works to Jan. 1, 1900, \$2,425,285.

ASSESSED VALUATION.—Assessed valuation and tax rate, real estate being taken "at about three-fourth cash value," have been:

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Rate of Tax per \$1,000. Data for years 1870-1899.

POPULATION.—In 1895, 62,355; in 1890, 55,727; in 1880, 38,274.

MALDEN.—{ CHAS. L. DEAN, Mayor.
{ HENRY A. WILDER, Auditor.

This city is in Middlesex County, and was incorporated Jan. 2, 1882.

Table listing various loans for Manchester, categorized by type (e.g., Brick Sidewalks, Sewerage, Drainage Bonds, Street Loans, Fire Department, Public Parks, School House Loans, Water, Sewerage, Miscellaneous Bonds). Includes columns for Years, Assessed Valuation, and Rate of Tax.

INTEREST is payable at the Nat. Bank of Redemption of Boston.

Table showing Total Debt, Sinking Funds, Etc. with columns for Jan. 1, 1900, Jan. 1, 1899, Jan. 1, 1898, Jan., 1897. Rows include Total debt, Sinking fund, etc.

Table showing Net debt, Water debt (incl'd), Water sinking fund with columns for 1900, 1899, 1898, 1897.

CITY PROPERTY.—The city owns property valued at \$1,560,102 not including the water works, which cost \$1,040,805.

ASSESSED VALUATION.—Real estate is assessed at about 75% of its value:

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Rate of Tax per \$1,000. Data for years 1899-1890.

POPULATION.—In 1895 population was 29,706; in 1890 it was 23,031; in 1880 it was 12,017. Present population (estimated), 32,831.

MANCHESTER.—EDWIN P. STANLEY, Treas.

Table listing various loans for Manchester, categorized by type (e.g., Sewerage, Water, Sewerage, Miscellaneous Bonds). Includes columns for Years, Assessed Valuation, and Rate of Tax.

This town is in Essex County.

Table listing various loans for Marblehead, categorized by type (e.g., Sewerage, Water, Sewerage, Miscellaneous Bonds). Includes columns for Years, Assessed Valuation, and Rate of Tax.

This town is in Essex County.

Table listing various loans for Marblehead, categorized by type (e.g., Sewerage, Water, Sewerage, Miscellaneous Bonds). Includes columns for Years, Assessed Valuation, and Rate of Tax.

INTEREST on the electric-light and water-works bonds is payable at Boston; on the refunding bonds at Boston and Marblehead; on town notes at Marblehead.

BONDED DEBT on Feb. 1, 1900, was \$282,000; water debt (included), \$200,000; floating debt, \$15,000; total debt, \$297,000; sinking fund, \$5,413; net debt, \$291,587.

TAX VALUATION (about the same as actual value) has been:

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Rate of Tax per \$1,000. Data for years 1899-1891.

POPULATION in 1895 was 7,664; in 1890 was 8,202.

MARLBOROUGH.—{ EDW. J. PLUNKETT, Mayor.
{ GEO. S. HASKELL, Auditor.

This place is in Middlesex Co.; incorporated as a city in Jan., 1891.

Table listing various loans for Marlborough, categorized by type (e.g., Sewerage, Water, Sewerage, Miscellaneous Bonds). Includes columns for Years, Assessed Valuation, and Rate of Tax.



LOANS—	When Due.
CITY NOTES—	
4s, A&O, \$4,000.....	Oct. 1, 1900
(\$2,000 due yearly) to Oct. 1, 1901	
WATER BONDS—	
4s, J&J, \$50,000.....	July 1, 1900
4s, M&N, 20,000.....	May 1, 1904
4s, M&S, 125,000.....	Sept. 1, 1912
4s, M&S, 75,000.....	Sept. 1, 1913
4s, M&S, 30,000.....	Sept. 1, 1921
4s, F&A, 150,000.....	Aug. 1, 1922
4s, M&S, 70,000.....	Sept. 1, 1924
4s, J&J, 48,000.....	July 1, 1926

STONE CRUSHER NOTES—	When Due.
4s, F&A, \$2,000.....	Aug. 1, 1902
Total debt Jan. 1, 1900. \$1,057,356	
Sinking funds.....	278,613
Net debt Jan. 1, 1900 ...	778,743
Water debt (included)...	568,000
Tax valuation, real.....	7,893,986
Tax valuation, personal...	1,390,391
Total valuation 1899.....	9,284,377
Tax rate (per \$1,000) '99...	\$19.10
Assessment is 7-10 actual value.	
Population in 1895 was....	14,980
Population in 1890 was....	13,805

INTEREST on bonds is payable at the Winthrop Nat. Bank, Boston. WATER WORKS are self-supporting and the value of the city property is \$1,403,570 58.

**MARSHFIELD.—GEO. H. WEATHERBEE, Clerk.**

This town is in Plymouth County. Bonds are tax exempt.

LOANS—	When Due.
RAILROADS, &c.—	
4s, F&A, \$55,000.....	Feb. 12, 1901
Total debt Jan. 1, 1900.. \$55,000	
Sinking fund.....	26,823
Net debt Jan. 1, 1900....	28,177
Float'g debt (additional)	4,500

Tax valuation, real.....	\$1,165,620
Tax valuation, personal	97,320
Total valuation 1899...	1,262,940
Tax rate (per \$1,000) '99...	\$18.20
Assess't is about actual value.	
Population in 1895 was....	1,762

INTEREST is payable by the Cambridge Savings Bank.

**MAYNARD.—W. H. GUTTERIDGE, Treasurer.**

This town is in Middlesex County.

LOANS—	When Due.
WATER BONDS.	
4s, J&J, \$125,000.....	Jan. 1, 1919
Interest is payable in Boston.	
Bonded debt Jan. 1, 1900..	\$125,000
Floating debt.....	7,000
Total debt Jan. 1, 1900..	132,000
Sinking fund.....	12,016

Net debt Jan. 1, 1900 ....	\$119,984
Tax valuation, real.....	1,585,793
Tax valuation, personal.	550,635
Total valuation 1899.....	2,136,428
Tot. tax (per \$1,000) 1899	14.00
Population 1895 was....	3,090
Population 1830 was....	2,700

**MEDFORD.—L. H. LOVERING, Mayor. PARKER R. LITCHFIELD, Treasurer.**

Medford is in Middlesex County.

LOANS—	When Due.
PLAY-GROUND BONDS—	
4s, J&J, \$7,000.....	July 1, 1904
4s, J&D, 14,000.....	Dec. 1, 1914
PUBLIC BUILDING BONDS—	
4s, J&J, \$45,000.....	July 1, 1913
4s, M&N, 56,000.....	Nov. 1, 1914
4s, J&D, 18,000.....	1901-1903
(\$6,000 due yearly on July 1.)	
4s, J&J, \$4,000.....	July 1, 1904
4s, J&J, 4,000.....	July 1, 1907
4s, J&J, 21,000.....	July 1, 1908
4s, J&J, 26,000.....	July 1, 1909
4s, J&J, 26,000.....	July 1, 1911
4s, J&J, 26,000.....	July 1, 1912
4s, J&J, 18,000.....	July 1, 1915
4s, F&A, 90,000.....	Aug. 1, 1918
SEWER BONDS—	
4s, J&J, \$20,000.....	July 1, 1905
4s, A&O, 10,000.....	Oct. 1, 1905
4s, J&J, 12,000.....	July 1, 1906
4s, A&O, 10,000.....	Oct. 1, 1906
4s, J&J, 12,000.....	July 1, 1907
4s, J&J, 10,000.....	July 1, 1915
4s, A&O, 10,000.....	Oct. 1, 1915
4s, F&A, 80,000.....	1916-1919
(\$20,000 due yearly on Aug. 1.)	
4s, F&A, \$75,000.....	1920-1922
(\$25,000 due yearly on Aug. 1.)	
4s, F&A, \$30,000.....	Aug. 1, 1923
4s, J&J, 10,000.....	July 1, 1924
4s, A&O, 10,000.....	Oct. 1, 1924
4s, J&J, 20,000.....	July 1, 1925
4s, J&J, 41,000.....	July 1, 1926

MUNICIPAL LOAN BONDS—	When Due.
4s, M&N, \$200,000.....	May 1, 1917
4s, J&J, 100,000.....	Jan. 1, 1918
4s, M&S, 35,000.....	March, 1919
PARK BONDS—	
4s, F&A, \$50,000.....	Feb. 1, 1930
WATER-WORKS BONDS—	
4s, J&J, \$75,000.....	July 1, 1900
4s, J&J, 125,000.....	July 1, 1910
4s, J&J, 96,000.....	1900-1923
(\$4,000 due yearly on Jan. 1.)	
4s, A&O, \$25,000.....	Oct. 1, 1914
4s, A&O, 25,000.....	Oct. 1, 1919
4s, J&D, 45,000.....	Dec. 1, 1922
4s, J&J, 6,000.....	July 1, 1916
4s, J&J, 6,000.....	July 1, 1917
4s, J&J, 11,000.....	July 1, 1918
4s, J&J, 15,000.....	July 1, 1920
4s, J&J, 15,000.....	July 1, 1921
4s, J&J, 36,000.....	July 1, 1923
4s, M&N, 16,000.....	May 1, 1923
Total debt Jan. 1, 1900. \$1,650,249	
Sinking funds.....	361,343
Net debt Jan. 1, 1900....	1,288,906
Water debt (included)...	496,000
Tax valuation, real.....	16,830,200
Tax valuation, person'l	2,577,800
Total valuation 1899.....	19,408,000
Assessment about market value.	
Tax rate (per \$1,000) '99...	\$17.60
Population in 1890 was....	11,079
Population in 1899 was....	16,649

The Municipal Loan bonds were issued to take up the unfunded debt as it matures.

There is also a fund known as the Bradbury Fund, amounting to \$11,252. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.

INTEREST on bonds is paid at the Nat. Bank of the Republic of Boston. All notes and interest on same are paid by City Treasury.

**MELROSE.—EDWIN C. GOULD, Auditor. JOHN LARRABEE, Treasurer.**

This city is in Middlesex County. The new city charter took effect Jan. 1, 1900.

LOANS—	When Due.
SEWER BONDS—	
4s, J&D, \$100,000.....	June 1, 1924
4s, J&D, 100,000.....	June 1, 1925
4s, J&J, 50,000.....	July 1, 1926
4s, J&D, 25,000.....	June 1, 1907
4s, J&D, 25,000.....	June 1, 1912
4s, J&D, 50,000.....	June 1, 1917
SCHOOL BONDS—	
4s, F&A, \$200,000.....	Feb. 24, 1916
TOWN HALL (renewal)—	
4s, M&S, \$45,000.....	Sept. 1, 1912
WATER WORKS—	
4s, M&N, \$37,000.....	Nov. 1, 1905
4s, M&N, 50,000.....	May 1, 1907
4s, J&J, 10,000.....	1900
4s, M&N, 25,000.....	May 1, 1912
4s, M&S, 37,000.....	Sept. 1, 1912

WATER WORKS—(Con.)	When Due.
4s, ..... \$50,000.....	Oct. 1, 1913
4s, ..... 38,000.....	July 1, 1925
Bonded debt Jan. 1, 1900. \$842,000	
Floating debt.....	160,587
Total debt Jan. 1, 1900..	1,002,587
Total assets.....	221,195
Net debt Jan. 1, 1900....	781,392
Water debt, included....	247,000
Sewer debt, included....	350,000
Total value town prop'ty.	572,225
Tax valuation, real.....	11,820,350
Tax valuation, personal.	45,085
Tax valuation 1899.....	12,665,435
Total tax (per 1,000) 1899..	\$17.00
Assessment same as actual value.	
Population in 1890 was....	8,127
Population in 1899.....	12,625

INTEREST is payable at the Shoe & Leather Nat. Bank, the Eliot National Bank of Boston and the Melrose National Bank of Melrose.

**METHUEN.—JOSEPH S. HOWE, Town Clerk.**

This town is in Essex County.

LOANS—	When Due.
WATER BONDS—	
4s, M&N, \$100,000.....	May 1, 1924
4s, F&A, 50,000.....	1904-1924
4s, A&O, 25,000.....	Oct. 1, 1925
4s, ..... 25,000.....	Feb. 1, 1928
TOWN NOTES—	
6s, ..... \$11,170.	On demand.
4s, J&D, 3,509.....	Dec. 1, 1903
4s, M&N, 7,500.....	May 29, 1900
4s, J&J, 6,000.....	July 15, 1902
4s, J&J, 9,000.....	July 1, 1905
SCHOOL HOUSE NOTES—	
4s, F&A, \$18,800.....	1906-1908
ENGINE HOUSE LOAN—	
4s, ..... \$15,000.....	Aug. 1, 1909

BRIDGE NOTES—	When Due.
4s, F&A, \$4,500.....	1908
Bonded debt Jan. 1, 1900. \$200,000	
Floating debt.....	83,279
Total debt.....	283,279
Sinking fund.....	13,642
Net debt Jan. 1, 1900....	269,637
Tax valuation, real.....	3,388,235
Tax valuation, personal.	906,958
Total valuation 1899.....	4,295,193
Assessment about 3/4 actual value.	
Total tax (per \$1,000) '99..	\$18.00
Population in 1895 was....	5,690
Population in 1890 was....	4,814
Population in 1897 (est.)...	6,400

INTEREST on the bonds is payable at the National Bank of Redemption, Boston; on the town notes, at the Treasurer's office.

**MIDDLEBOROUGH.—A. H. EATON, Treas.**

This town is in Plymouth County. The town of Middleborough and the Fire District of Middleboro are distinct organizations.

LOANS—	When Due.
LIGHT BONDS—	
4s, ..... \$68,500.....	Nov. 1, 1900-'23
4s, ..... 3,500.....	Nov. 1, 1900-'06
....., ..... 10,000.....	Nov., '04-'05
RAILROAD LOAN—	
4s, M&N, \$20,000.....	Nov. 1, 1918
(\$5,000 due yearly) to Nov. 1, 1921	

SEWER LOAN—	When Due.
4s, M&N, \$5,000.....	Nov. 1, 1901
4s, M&N, 25,000.....	Nov. 1, 1907
(\$5,000 due yearly) to Nov. 1, 1911	
WATER BONDS (FIRE DISTRICT)—	
4s, M&N, \$60,000.....	1900 to 1923
Int. paid by Middleboro Sav. Bank.	
Population in 1896 (est.)....	7,000
Population in 1895 was.....	6,692
Population in 1890 was.....	6,065

TOTAL DEBT, ETC.—The net debt of the town Jan. 1, 1900, was \$156,865.

The Fire District on Jan. 1, 1900, owed \$60,000 on account of water works; sinking fund, \$4,016.

ASSESSED VALUATION, ETC.—In 1899 the assessed valuation of real estate was \$3,300,770. personal property, \$684,860; total \$3,985,630; total tax rate (per \$1,000) \$19.00.

Valuation of Fire District in 1899: Real estate, \$2,353,630; personal property, \$538,230; total, \$2,891,860; tax rate, \$1.70 per M., in 1899.

**MIDDLESEX CO.—J. O. HAYDEN, Treasurer.**

County seats are Lowell and Cambridge.

LOANS—	When Due.
BUILDING BONDS—	
4s, J&D, \$70,000.....	Dec. 1, 1900
(\$10,000 due yearly to Dec. 1, '06.)	
4s, J&D, \$170,000.....	1907-1924
4s, J&D, 60,000.....	1900 to 1905
(\$10,000 yearly on Dec. 1.)	
4s, J&D, \$200,000.....	Dec. 1, 1906
(\$20,000 due yearly) to Dec. 1, '15.	
4s, J&D, \$110,000.....	Dec. 1, 1916 to '21
SCHOOL & HOSPITAL NOTES—	
3 1/2s, J&D, \$12,000.....	Dec., 1900-'03
3 1/2s, J&D, 10,000.....	Dec., 1900-'04

COURT HOUSE BONDS—1895—	When Due.
4s, J&D, \$100,000.....	1923 to 1932
(\$10,000 yearly on Dec. 1.)	
4s, J&D, \$60,000.....	1900-1905
(\$10,000 due yearly on Dec. 1.)	
Notes, 3 1/2s, \$18,000.....	Dec., 1900-'02
Note 3 3-5s, 80,000.....	Dec. 21, 1901
Total debt Jan. 1, 1900. \$1,020,000	
Tax valuation 1898.....	492,304.679
County tax (per \$1,000).....	\$0.81
Population in 1895 was....	499,248
Population in 1890 was....	431,167

INTEREST on the building and improvement notes is payable at the office of the County Treasurer; on the Court House bonds by the Beacon Trust Company, Boston.

**MILFORD.—CLIFFORD A. COOK, Treasurer.**

This city is in Worcester Co. Property assessed about actual value.

LOANS—	When Due.
REFUNDING (gold notes)—	
4 1/2s, M&N, \$22,800.....	Sept. 15, 1900
(\$5,700 due yearly) to Sept. 15, 1903	
4s, ..... \$25,000.....	1904 to 1907
(\$6,250 annually.)	
SCHOOL (gold notes)—	
4s, A&O, \$8,000.....	Oct. 5, 1900
(\$2,000 due yearly) to Oct. 5, 1903	

Bonded debt Feb. 1, 1900	\$58,800
Tax valuation, real.....	4,519,040
Tax valuation, personal.	1,060,083
Tax valuation 1899.....	5,579,123
Total tax (per \$1,000) '99..	\$17.10
Population in 1900 (est.)...	11,500
Population in 1890 was....	8,780

INTEREST is payable at the Milford Savings Bank.

**MONSON.—This town is in Hampden County.**

LOANS—	When Due.
WATER-WORKS BONDS—	
4s, M&S, \$3,000.....	1900-1902
(\$1,000 yearly on Sept. 1.)	
4s, M&S, \$18,000.....	1903-1911
(\$2,000 yearly on Sept. 1.)	
4s, M&S, \$33,000.....	1912-1922
(\$3,000 yearly on Sept. 1.)	

Bonded debt Jan., 1900.	\$54,000
Total valuation 1899.....	1,771,718
Assessment at "fair cash value."	
Tax rate (per \$1,000) 1899..	\$16.00
Population in 1890 was....	3,650
Population in 1899 (est.)...	



TOTAL DEBT, SINKING FUNDS, ETC.—				
	Nov. 1, 1899.	Feb. 1, 1899.	Feb. 1, 1898.	Mar. 1, 1897.
Total debt.....	\$3,630,000	\$3,722,000	\$3,696,000	\$3,520,000
Sinking funds....	736,180	651,979	530,217	463,175
Net debt.....	\$2,893,820	\$3,070,021	\$3,165,783	\$3,056,825
Water debt, incl. above.....	\$1,640,000	\$1,660,000	\$1,780,000	\$1,800,000
Park and wharf debt incl. above	\$152,000	\$152,000	\$120,000	\$100,000

The Park Loan of 1942 and the wharf bonds are authorized outside of debt limit.  
The municipal sinking fund receives yearly about \$90,400 and the water sinking fund \$26,700.

**CITY PROPERTY.**—City's water-works valued at \$1,300,000.  
**ASSESSED VALUATION.**—The city's assessed valuation (which is the same as actual value) and tax rate have been as follows:

Years.	Assessed Valuation.			Rate of Tax per \$1,000
	Real.	Personal.	Total.	
1898.....	\$35,871,525	\$21,480,601	\$57,352,126	\$19·20
1897.....	35,995,820	22,575,978	58,571,798	16·20
1896.....	33,920,700	22,360,417	56,034,917	15·40
1895.....	31,984,150	20,658,583	52,642,733	15·40
1890.....	20,041,500	16,818,254	36,869,754	16·30
1880.....	13,138,400	13,137,519	26,275,919	15·70

\* Less remittances by assessors.  
**POPULATION.**—In 1895 population was 55,316; in 1890 it was 40,733; in 1880 it was 26,845; in 1899 it is estimated at 60,000.

**NEWBURYPORT.**—{THOS. HUSE, Mayor. J. V. FELKER, Treasurer.

This city is in Essex County. The city has decided to purchase the water plant, and the Supreme Court has passed upon the purchase price. The water company, however, has appealed to the U. S. Supreme Court. Bonds will be issued after the controversy is settled.

LOANS—	When Due.	Trust bonds, 4-4½s, \$79,750..dem.
ARMORY BONDS—		Bonded debt Jan., 1900. \$504,482
3½s, M&S, \$6,200....	\$2,000 yearly	Sinking funds, etc..... 214,916
CITY BONDS—		Net debt Jan. 1, 1900.... 289,566
4s, J&J, \$65,000.....	July 1, 1908	Assessed valuation, real. 7,292,400
4s, J&J, 90,000.....	July 1, 1911	Assessed valuation, per'l. 2,775,217
4s, A&O, 25,000.....	Apr. 1, 1913	Total valuation 1899... 10,067,617
SEWER BONDS—		Assessment about ¾ actual value.
4s, M&S, \$107,500....	Sept. 1, 1919	Tax rate (per \$1,000) 1899. \$15·50
SCHOOL BONDS—		Population in 1890 was..... 13,947
4s, M&S, \$3,000.....	\$1,500 yearly	Population in 1895 was..... 14,554
Tem. loan, 3s, \$127,968.....		

PAR VALUE coupon bonds are for \$1,000 each.  
INTEREST on all bonds is payable at the City Treasury or at the First National Bank of Boston.

**NEWTON.**—{EDWARD B. WILSON, Mayor. SETH A. RANLETT, Treasurer.

The city is situated in Middlesex County. Newton is one of the few Northern cities having tax-receivable coupons attached to any of its bonds. See below.

LOANS—	When Due.	LOANS—	When Due.
BOULEVARD BONDS—		SCHOOL BONDS—	
4s, J&D, \$100,000....	June 1, 1914	4s, J&D, \$50,000....	June 1, 1914
4s, A&O, 80,000....	Oct. 1, 1914	4s, J&J, 9,000....	July 1, 1914
4s, A&O, 80,000....	Apr. 1, 1915	4s, A&O, 60,000....	Apr. 1, 1915
4s, M&N, 100,000....	Nov. 1, 1915	4s, F&A, 75,000....	Aug. 1, 1915
4s, J&J, 100,000....	July 1, 1916	4s, J&D, 50,000....	Dec. 1, 1916
4s, M&N, 40,000....	May 1, 1917	4s, J&J, 100,000....	Jan. 1, 1917
3½s, J&D, 15,000....	June 1, 1919	4s, M&S, 50,000....	Sept. 1, 1917
CITY NOTES—		4s, Jan., 15,000....	July 1, 1918
4s, J&J, \$9,250....	July 8, 1903	4s, F&A, 35,000....	Feb. 1, 1918
4s, M&N, 14,000....	Nov. 28, 1903	3½s, M&S, 82,950....	Sept. 1, 1919
4s, J&D, 22,826....	Nov. 28, 1903	SEWER BONDS—	
DRAINS AND CULVERTS—		4s, A&O, \$5,000....	Oct. 1, 1900
4s, J&D, \$13,687....	June 16, 1904	4s, A&O, 10,000....	Oct. 1, 1901
4s, J&J, 10,000....	July 7, 1904	4s, A&O, 20,000....	Oct. 1, 1902
4s, A&O, 11,000....	Oct. 1, 1904	4s, A&O, 250,000....	Apr. 1, 1911
4s, M&N, 10,000....	Nov. 30, 1904	4s, A&O, 200,000....	Apr. 1, 1912
4s, J&D, 13,000....	Dec. 18, 1904	4s, F&A, 100,000....	Aug. 1, 1923
4s, J&D, 29,000....	June 1, 1914	4s, J&J, 100,000....	Jan. 1, 1924
4s, A&O, 7,500....	Apr. 1, 1917	4s, A&O, 125,000....	Oct. 1, 1924
ENGINE HOUSE LOAN—		4s, J&J, 70,000....	July 1, 1926
4s, J&J, \$10,500....	July 1, 1906	4s, M&N, 100,000....	May 1, 1927
HIGHWAY BONDS—		4s, M&S, 50,000....	Sept. 1, 1928
4s, A&O, \$16,500....	Oct. 1, 1903	WATER BONDS—	
4s, F&A, 7,900....	Feb. 16, 1904	6s, J&J, \$600,000....	July 1, 1903
4s, A&O, 5,800....	Apr. 13, 1904	5s, J&J, 250,000....	July 1, 1906
4s, A&O, 6,500....	Oct. 1, 1905	4s, A&O, 100,000....	Oct. 1, 1910
4s, J&J, 4,600....	Jan. 1, 1905	4s, A&O, 100,000....	Apr. 1, 1914
4s, F&A, 25,000....	Feb. 1, 1915	4s, A&O, 100,000....	Oct. 1, 1917
4s, A&O, 52,000....	Apr. 1, 1915	4s, A&O, 100,000....	Oct. 1, 1918
4s, J&D, 10,000....	Dec. 26, 1915	4s, A&O, 250,000....	Oct. 1, 1920
4s, M&N, 80,000....	May 1, 1936	4s, A&O, 100,000....	Apr. 1, 1921
HIGHWAY STABLE BONDS—		4s, A&O, 100,000....	Apr. 1, 1922
4s, F&A, \$13,000....	Aug. 1, 1903	4s, F&A, 50,000....	Aug. 1, 1923
4s, F&A, 8,000....	Feb. 16, 1904	4s, A&O, 75,000....	Apr. 1, 1924
MISCELLANEOUS BONDS—		4s, F&A, 60,000....	Aug. 1, 1925
4s, M&S, \$5,550....	Mch. 1, 1900	4s, J&J, 70,000....	July 1, 1926
4s, J&D, 9,000....	Dec. 1, 1904	4s, J&J, 45,000....	July 1, 1927
4s, M&N, 11,000....	May 1, 1905	4s, M&S, 75,000....	Mch. 1, 1928
4s, J&D, 30,000....	Dec. 1, 1907	WASHINGTON STREET LOAN—	
4s, J&D, 10,000....	June 1, 1908	4s, F&A, \$300,000....	Aug. 1, 1935
4s, M&S, 5,000....	Sept. 1, 1903	4s, F&A, 200,000....	Feb. 1, 1936
PARK BONDS—		4s, J&J, 60,000....	July 1, 1936
4s, A&O, \$25,000....	Apr. 1, 1908	4s, J&D, 100,000....	Dec. 1, 1936
SEWER NOTES—		4s, M&S, 100,000....	Sept. 1, 1937
4s, J&D, \$20,000....	Dec. 2, 1925	4s, J&D, 50,000....	Dec. 1, 1937
4s, J&D, 98,000....	Dec. 1, 1922	4s, M&S, 50,000....	Nov. 1, 1938
4s, J&D, 21,000....	Dec. 15, 1922	4s, J&D, 63,000....	Dec. 1, 1939
4s, J&D, 50,000....	Dec. 2, 1925		

PAR VALUE OF BONDS.—All the bonds are for \$1,000.  
INTEREST payable at Nat. Bank of the Commonwealth, Boston, or in Newton.

TOTAL DEBT, SINKING FUNDS, ETC.—				
	Jan., 1900.	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97
Municipal debt.....	\$3,659,563	\$3,498,613	\$3,272,113	\$2,925,613
Water debt.....	2,075,000	2,075,000	2,000,000	1,955,000
Total debt.....	\$5,734,563	\$5,573,613	\$5,272,113	\$4,880,613
Sinking fund ..	1,409,878	1,279,812	1,099,407	888,446
Net debt.....	\$4,324,685	\$4,293,801	\$4,172,706	\$3,992,166

The sinking fund receives yearly about \$130,000 and is all invested in the city's own securities.  
**ASSESSED VALUATION.**—The city's assessed valuation and tax rate have been as follows, real estate being at about market value:

Years—	Assessed Valuation.			Rate of Tax per \$1,000.
	Real.	Personal.	Total.	
1899.....	\$44,156,200	\$12,225,120	\$56,407,320	\$15·40
1898.....	43,419,750	11,883,000	55,303,450	16·20
1897.....	41,550,350	10,471,650	52,022,000	16·20
1896.....	39,223,450	10,728,375	49,951,825	16·60
1895.....	36,887,950	10,513,394	47,401,344	14·60
1893.....	31,786,200	10,067,600	41,853,800	14·80
1880.....	17,718,270	7,481,830	25,200,100	14·00

Tax rate in 1899 included city tax proper, \$14·23; State tax, \$0·37; county tax, \$0·80; total, \$15·40 per \$1,000.

**TAX-RECEIVABLE COUPONS.**—The water bonds and school, municipal, sewer, park and stable bonds for \$1,377,000 carry tax-receivable coupons.

**POPULATION.**—In 1890 population was 24,379; in 1880 it was 16,995; in 1870 it was 12,825. By State Census in 1895 was 27,590.

**NORFOLK COUNTY.**—CHAS. H. SMITH, Treas.

Dedham is the county seat.

NOTES—	When Due.	Assessed valuat'n '98.	Population 1890.	Population 1898.
3½s, \$75,000.....	1900-1904	\$198,023,140	118,950	134,819
(\$15,000 yearly on June 26)				
Total debt Feb. 1, 1900....	\$75,000			

**NORTH ADAMS.**—{EDW. S. WILKINSON, Mayor. JAS. W. HARDENBERGH, Treas.

REFUNDING BONDS—	When Due.	SUNDRY BONDS— (Concl'd)	
3½s, \$20,000.....	Dec., 1900-01	3½s, g, 11 250 .....	1900 to 1908
3½s, g, 25,000.....	July, 1900-04	PERMAN'NT IMPROV'NT BONDS—	
3·15s, g, 65,083 33.....	1912-1920	3½s, g, A&O, \$27,000....	Oct., '00-02
3·15s, 14,916 64.....	Mar., 1920	3½s, g, 20,000.....	June, '00-03
3·15s, 15,616 69.....	Mar., 1921	3·2s, g, 15,000....	1900 to '04
SCHOOL BONDS—		REFUNDING BONDS—	
4s, \$10,000.....	Oct. 1, 1902	3·15s, M&S, \$14,916....	Mar., 1920
3½s, g, 2,500.....	July 1, 1908	3·15s, M&S, 15,616....	Mar., 1921
3½s, g, 16,000.....	July 1, '09-12	WATER BONDS—	
4s, 3,000.....	July 1, 1905	3½s, .., \$74,000.....	June, 1900-12
3½s, g, 4,000.....	1900 to 1907	3½s, .., 160,000.....	July, 1900-19
3·2s, g, 7,500.....	1900 to 1909	3½s, g, .., 117,000.....	July, 1900-06
3½s, g, 55,000.....	1900 to 1909	3½s, g, .., 36,000.....	July, 1900-36
SEWER BONDS—		3½s, g, .., 27,750.....	June, 1900-36
4s, 24,000.....	May 1, '00-11	3½s, g, .., 4,500.....	Jan, 1900-09
3½s, g, 29,000.....	June 1, '00-28	Bonded debt Dec. 1, '99.	\$1,114,250
3·2s, g, 21,000.....	1900 to 1929	Water debt (inc.).....	419,250
SUNDRY BONDS—		Tax valuation 1899....	12,568,000
3½s, g, \$126,000....	June 1, 1900-26	Tot. tax (per \$1,000) 1899..	\$19·50
3½s, g, 27,000.....	June 1, '00-26	Population in 1899 (est.)..	22,000
3½s, g, 186,666 68.....	Mar., 1900-27	Population in 1890 was.....	16,074
3½s, g, 11,250.....	Aug., 1900-08		

INTEREST is payable in Boston and North Adams.

**NORTHAMPTON.**—{JOHN L. MATHER, Mayor. GEO. W. CLARK, Treasurer.

This city is in Hampshire County.

LOANS—	When Due.	Temp'y loan Oct. 5, 1900	
BRIDGE NOTES—		\$75,000	
4s, M&N, \$26,750....	May 15, 1901	Total debt Jan. 1, 1900..	504,895
RAILROAD LOAN—		Sinking fund assets.....	45,287
4s, M&N, \$74,000....	May 1, 1902	Net debt Jan. 1, 1900....	459,608
SCHOOL BONDS—		Water debt included.....	150,000
4s, J&J, \$50,000....	July 1, 1915	Assessed valuation, real.	9,447,520
4s, M&N, 15,000....	Nov. 1, 1907	Assessed valuat'n, pers'l.	2,459,346
4s, J&J, 4,900.....	June 16, 1900	Total valuation 1899....	11,906,866
4s, J&J, 23,000.....	July 1, 1910	Assessm't about 80% actual value.	
SEWER BONDS—		Tax rate (per \$1,000) 1899.	\$17·00
4s, J&J, \$156,000....	July 1, 1902	Population 1890.....	14,990
WATER BONDS—		Population 1900 (est.).....	17,000
4s, A&O, \$50,000....	April 1, 1900		
4s, M&N, 100,000....	May 1, 1909		

**NORTH ATTLEBOROUGH.**—

This place is in Bristol County.

LOANS—	When Due.	Net debt May. 1, 1898....	
ELECTRIC LIGHT BONDS—		\$198,603	
4s, J&J, \$50,000.....	1924	Interest payable in Boston.	
WATER BONDS—		Tax valuation in 1898.	\$3,819,860
4s, J&J, \$227,000....	1899 to 1923	Total tax per \$1,000 1898..	\$21·40
Bonded debt Feb. 1, 1900..	\$276,000	Population in 1895 was.....	6,576
Floating debt.....	1,000	Population in 1890 was.....	6,727
Sinking fund .....	77,397		

**NORTHBOROUGH.**—CHAS. H. RICE, Treas.

This town is in Worcester County.

LOANS—	When Due.	Sinking fund.....	
WATER BONDS—		\$30,348	
4s, F&A, \$50,000....	Aug. 8, 1902	Net debt Feb. 1, 1900....	22,652
4s, fund. loan, \$2,000.....	Aug. 20, 1900	Tax valuation, real.....	1,009,180
Interest is payable at Worcester.		Tax valuation, personal.	247,779
Bonded debt Feb. 1, 1900..	\$52,000	Total valuation 1899....	1,256,959
Floating debt.....	1,000	Total tax (per \$1,000) 1899.	\$15·80
Total debt.....	53,000	Population in 1899 (est) was	2,000



LOANS— When Due. 3 1/2s, \$15,000...1901 to 1907 ELECTRIC LIGHT BONDS 1892— 4s, J&D, \$40,000...June 1, 1922 REFUNDING WATER BONDS— 4s, M&N, \$14,000...1900-1910 (\$1,000 annually) Interest paid at City Treasury. Bonded debt Jan.15,1900.\$84,000

Floating debt..... \$146,268 Total debt Jan. 15, 1900. 230,268 Sinking fund and assets. 128,020 Net debt Jan. 15, 1900.. 102,248 Tax valuation 1899 .....8,578,349 Total tax (per \$1,000) '99 ..\$18'40 Assessment same as actual value. Population in 1890 was.....10,158 Population in 1900 (est.)...11,000

Tax valuation, real ...\$2,524,522 Tax valuation, personal. 528,759 Total assessment 1899..3,053,281 INTEREST on the school bonds at the New England Trust Co., Boston; on the deficiency bonds at the State Treasury; on all other bonds at the office of the New England Trust Co., Boston.

Tax rate (per \$1,000) '99 \$22'30 Population in 1890 was.....5,213 Population in 1895 (census) 5,511

PITTSFIELD.— { HEZEKIAH S. RUSSELL, Mayor. E. H. KENNEDY, Treasurer. Pittsfield is in Berkshire County. It became a city in 1890. The sewer debt, included in total below, is outside of the debt limit.

LOANS— When Due. WATER BONDS— 4s, M&N, \$45,000...Nov. 1, 1908 4s, M&N, 50,000...May 1, 1916 4s, M&S, 70,000g..\$5,000 yearly 4s, M&N, 80,000g.May,1900to'07 Temporary notes.....\$16,000 SEWER BONDS— 4g, J&D, \$180,000, g..June 1, 1900 (\$10,000 due y'rly) to June 1, 1917 Temporary notes.....\$40,000 SCHOOL BONDS— 4s, M&N, \$180,000...1900-1917 (\$10,000 annually on May 15.)

School notes, \$105,500..May, 1900 3,500..Jan., 1901 Temp. loan, 75,000..Nov., 1900 Total debt Mar. 7, 1900. \$780,000 Water debt (included).. 261,000 Tax valuation, real.....11,686,290 Tax valuation, personal 3,271,365 Total valuation 1899...14,957,655 Total tax (per \$1,000) 1899.\$16'90 Population in 1898 was... 24,000 Population in 1890 was... 17,261

SALEM.— { C. H. DANFORTH, Auditor. FRANK A. NEWELL, Treasurer. This city is in Essex County.

LOANS— When Due. ARMORY BONDS— 4s, M&S, \$2,500..Mar. 1, 1901 '05 CANAL STREET— 4s, M&N, \$12,000...May 1, 1900 (\$6,000 yearly) to May 1, 1901 HIGH SCHOOL BONDS— 4s, F&A, \$29,400...Aug., 1900 (\$9,000 due yearly) to Aug., 1907 IMPROVEMENT LOAN— 4s, F&A, \$27,000...Aug. 1, 1900 (\$9,000 due yearly) to Aug. 1, 1902 4s, A&O, \$20,000...Oct. 1, 1900 (\$5,000 due yearly) to Oct. 1, 1903 4s, M&S, \$36,000...Mar. 1, 1901 (\$9,000 due yearly) to Mar. 1, 1904 4s, A&O, \$13,500...Apr. 1, 1901 \$2,500 due yearly) to Apr. 1, 1905 MUNICIPAL LOAN— 4s, J&D, \$54,000...June 1, 1900 \$3,000 due yearly) to June 1, 1917 4s, J&D, \$24,000...June 1, 1900 (\$6,000 due yearly) to June 1, 1903

LOANS— When Due. MUNICIPAL LOAN— (Con.) 3 1/2s, M&N, \$3,000...Nov., 1900 3 1/2s, F&A, 5,400...Aug., 1900 3 1/2s, M&S, 8,000...Sep., 1900 to '04 PUBLIC LIBRARY— 6s, A&O, \$25,000...Apr. 1, 1908 SEWER BONDS— 4s, A&O, \$40,000...Apr. 1, 1901 (\$2,000 due yearly) to Apr. 1, 1920 WATER BONDS— 5s, J&J, \$398,500...July 1, 1904 4s, J&D, 168,000...June 1, 1900 (\$8,000 yearly) to June 1, 1920 4s, F&A, \$16,000...Feb. 1, 1901 (\$2,000 due yearly) to Feb. 1, 1908 4s, F&A, \$8,000 (\$500 yr'ly) Mar. 1 4s, M&S, 5,950 .....1900 1906 \$850 due Aug. 1 yearly. 3 1/2s, A&O, \$13,500 .....1901-'09 3 1/2s, A&O, 22,500..Apr.'01 to '09 3 1/2s, A&O, 1,200...Oct.,1900

INTEREST on the water bonds due in 1908 is payable at Pittsfield; on all other bonds at Boston.

PROVINCETOWN.—SETH SMITH, Treasurer. This town is in Barnstable County.

LOANS— When Due. SCHOOL BONDS— 4s, J&D, \$8,000..June 1, 1900 to '03 (\$2,000 due yearly.) WATER BONDS— 4 1/2s, J&D, \$48,000..June 1, 1900 to '23 (\$2,000 due yearly.) 4s, A&O, \$6,000 June 1, 1900 to '02 (\$2,000 due yearly.) Tot'l bond.debt Jan.1,1900\$66,000

Floating debt..... \$17,364 Total debt Jan. 1, 1900.. 83,364 Assets..... 15,141 Net debt Jan. 1, 1900... 68,223 Water debt (included)... 66,000 Tax valuation, real.....1,174,790 Tax valuation, personal. 684,433 Total valuation, 1899...1,859,223 Tax rate (per \$1,000)'99...\$18'40 Population in 1895 was.....4,555

PAR VALUE OF BONDS.—The bonds are mostly in \$1,000 pieces. INTEREST is payable at the Merchants' National Bank, Boston.

Table with columns: Dec. 1, 1899, Dec. 1, 1898. Rows: Bonded debt (other than water), Sinking fund, Net debt (other than water), Water debt, Water sinking fund, Net water debt, Net funded debt of city, Other debt, floating, trust funds, &c., Total net debt of city.

QUINCY.— { JOHN O. HALL, Mayor. H. WALTER GRAY, Treasurer. This city is in Norfolk County.

LOANS— When Due. Parks, g, \$44,000...1900 to 1923 School 4s, 52,500, ...1900 to 1906 (\$7,500 due yearly on July 1.) School 3 1/2s, \$40,000..Mar.'01 to '10 Municipal, 1900 to '24...\$270,706 Sewer 4s, M&N \$209,000.'00 to '37 (\$5,500 due yearly.) Sewer 4s, A&O, \$95,000..1900-'37 (\$2,500 yearly on Oct. 1.) Sewer 3 1/2s, A&O, \$70,000.1900-39 (\$2,000 yearly on Apr. 1 to 1929 and \$1,000 yearly to 1939.)

Water, \$662,000 .....to 1927 do, 4s, M&N, \$28,000.'01 to '28 (\$1,000 annually on April 1.) Water 3 1/2s, \$30,000..1900 to 1929 Total debt Jan. 1, 1900..\$1,472,706 Tax valuation, real. 17,202,050 Tax valuation, personal 2,302,069 Tax valuation 1899 .....19,504,119 Tax rate (per \$1,000) 1899. \$19'20 Population in 1898 (est.)... 25,000 Population in 1890 was... 16,723

ASSESSED VALUATION.—

Table with columns: Years, Real, Assessed Personal, Assessed Additional, Total, Tax per \$1,000. Rows: 1899, 1898, 1897, 1896, 1895, 1894, 1890.

POPULATION.—In 1895 population was 34,437; in 1890 it was 30,801; in 1880 it was 27,563.

RANDOLPH.—JOSEPH T. LEAHY, Treasurer. This town is in Norfolk County.

LOANS— When Due. WATER WORKS— 4s, A&O, \$10,000...Apr. 1, 1902 4s, A&O, 20,000...Apr. 1, 1907 4s, A&O, 20,000...Apr. 1, 1912 4s, A&O, 40,000...Apr. 1, 1917 4s, M&N, 20,000...May 1, 1918 4s, J&J, 25,000...July 1, 1922 4s, J&J, 8,000...July 1, 1926 Interest payable at Boston. Bonded debt Jan.1, 1900.\$143,000

Floating debt and accid't \$45,078 Total debt..... 188,078 Sinking funds, etc..... 44,365 Net debt Jan. 1, 1900... 143,713 Tax valuation, real.....1,631,100 Tax valuation, personal. 259,750 Total valuation 1899...1,890,850 Assessment is about actual value Total tax (per (\$1,000) '99..\$21'60 Population in 1895 was.....3,694 Population in 1890 was.....3,946

SAUGUS.— { J. S. MEACOM, Treasurer. E. B. NEWHALL, Clerk. This town is in Essex County.

LOANS— When Due. COUPON NOTES— 4s, \$2,500...May 1, 1900 4s, \$2,000...Nov. 1, 1902 (Semi-annually to May 1, 1902.) 4s, \$2,000...Nov. 1, 1902 4s, \$4,000...Oct. 19, 1908 WATER LOAN— 4s, \$3,500...Dec. 1, 1900 4s, \$4,000...Dec., 1901 4s, \$2,500...Dec., 1902 4s, \$15,000...1903 to 1907 (\$3,000 yearly in Dec.) 4s, \$15,000...1910 to 1912 (\$5,000 yearly in Dec.) 4 1/2s, \$10,000..Dec., 1908 to 1909 4s, \$3,500...Dec., 1913 4s, \$5,000...1914 4s, \$2,500...1915

SCHOOL-HOUSE LOAN— 4s, \$6,800...1900 to 1903 (\$1,700 yearly on Dec. 1.) 4s, \$1,800...1901 to 1904 (\$450 yearly on Mar. 7.) 4s, \$36,000...1904 to 1915 (\$3,000 yearly on July 1.) 3 1/2s, \$25,000..May,1915 to '19 3 1/2s, 3,500..May,1900 to '09 Other debts.....\$99,000 Total debt Jan. 1, 1900... 254,050 Sinking fund..... 71,760 Net debt Jan. 1, 1900... 182,290 Assessed val'n, real.....3,393,994 Assessed val'n, personal 174,214 Total valuation 1899...3,568,208 Total tax (per \$1,000) '99...\$20'00 Population in 1890 was.....3,673 Population in 1895 was.....4,504

READING.— This town is in Middlesex County.

LOANS— When Due. ELECTRIC-LIGHT BONDS— 4s, A&O, \$5,000...Oct. 1, 1900 (\$1,000 due yearly) to Oct. 1, 1904 4s, A&O, \$40,000...Oct. 1, 1905 (\$2,000 due yearly) to Oct. 1, 1924 4s, May, \$9,800...May 1, 1900 (\$1,400 due yearly) to May 1, 1906 SCHOOL BONDS— 4s, F&A, \$1,000...Aug. 1, 1900 4s, F&A, \$16,000...1901 to 1908 (\$2,000 yearly on Aug. 1.) 4s, F&A, \$21,000..Aug.1909 to '15 (\$3,000 due yearly.) 4s, Mar., \$5,000...Mar. 9, 1901 4s, May, \$4,000...May 1, 1901 (\$2,000 due yearly) to May 1, 1901

WATER BONDS— 4s, J&D, \$112,000...1900 to 1915 (\$7,000 yearly on June 1.) 4s, J&D, \$84,000...1916 to 1922 (\$12,000 yearly on June 1.) 4s, J&D, \$10,000...June 1, 1923 4s, J&D, 10,000...June 1, 1924 Interest payable in Boston. Bonded debt Jan. 1, 1900.\$328,300 Floating debt..... 38,766 Total debt Jan. 1, 1900 ...367,066 Tax valuation, real.....3,713,935 Tax valuation, personal. 709,800 Total valuation 1899...4,423,735 Assessment about actual value. Total tax (per \$1,000) '99...\$17'50 Population in 1895 was.....4,710 Population in 1890 was.....4,088

SOMERVILLE.— { GEO. O. PROCTOR, Mayor. JOHN F. COLE, Treasurer. This city is in Middlesex County

LOANS— When Due. CITY BONDS— 4 1/2s, A&O, \$48,000...Oct. 1, 1900 (\$24,000 due yr'ly) to Oct. 1, 1901 4 1/2s, A&O, \$30,000...Oct. 1, 1902 4 1/2s, A&O, 35,000...Oct. 1, 1903 4s, J&J, 10,000...Jan. 1, 1901 4s, J&J, 45,000...July 1, 1900 (\$9,000 due yearly) to July 1, 1904 4s, J&J, \$10,000...July 1, 1900 4s, J&J, 18,000...July 1, 1901 (\$9,000 due yearly) to July 1, 1902 4s, J&J, \$72,000...July 1, 1903 (\$8,000 due yearly) to July 1, 1911 4s, J&J, \$35,000...July 1, 1912 (\$7,000 due yearly) to July 1, 1916 4s, J&J, \$60,000...July 1, 1905 (\$6,000 due yearly) to July 1, 1914 4s, A&O, 15,000...Oct. 1, 1901 (\$3,000 due yearly) to Oct. 1, 1905 4s, A&O, \$10,000...Oct. 1, 1900 4s, A&O, 8,000...Oct. 1, 1900 (\$4,000 due yearly) to Oct. 1, 1901 4s, A&O, \$6,000...Oct. 1, 1900 4s, J&J, 248,000...1900 to 1915 (Due yearly: \$18,000 to '05, \$15,000 to '08, \$14,000 to '12, \$13,000 to '15.) 4s, J&J, \$120,000...1900 to 1917 (Due yearly \$11,000 1900 to '01; \$9,000 '02 to '07; \$5,000 '08 to '11; \$4,000 '12 to '17.) 4s, \$140,000... 1900-1918 (Due yearly on July 1: \$11,000 to 1900; \$10,000 '901 to 1907; \$9,000 1908; \$5,000 1909 to '18.) 4s, J&J, \$110,000...1900-1919 (Due yr'ly on July 1: \$8,000 to '05, \$7,000 to '09, \$4,000 to '14, \$3,000 to '18, \$2,000 in '19.)

PAVING BONDS— 4s, A&O, \$65,000...Oct. 1, 1900 (\$5,000 due yearly) to Oct. 1, 1912 SEWER BONDS— 4s, J&J, \$15,000...July 1, 1900 (\$1,000 due yearly) to July 1, 1914 4 1/2s, A&O, \$12,000...Oct. 1, 1900 (\$1,000 due yearly) to Oct. 1, 1911 4s, J&J, \$23,000...1900 to 1922 (\$1,000 due ann. on July 1.) 4s, \$84,000... 1900-1925 (\$4,000 yearly on July 1 to 1905 and \$3,000 yearly to 1925.) 4s, \$24,000...July 1, 1900 (\$1,000 yearly) to July 1, 1923 WATER BONDS— 5 1/2s, J&J, \$10,000...July 1, 1906 5s, J&J, 12,500...July 1, 1900 4s, A&O, 14,000...Oct. 1, 1900 4s, J&J, 6,000...Oct. 1, 1901 4s, A&O, 20,000...Oct. 1, 1901 4s, J&J, 17,000...July 1, 1902 4s, A&O, 7,000...Oct. 1, 1902 4s, J&J, 18,000...July 1, 1903 4s, J&J, 10,000...July 1, 1904 4s, J&J, 10,000...July 1, 1907 4s, A&O, 42,000...Oct. 1, 1900 (\$2,000 due yr'ly) to Oct. 1, 1920 4s, J&J, \$2,000...July 1, 1900 (\$1,000 due yr'ly) to July 1, 1901 4s, A&O, \$10,000...Oct. 1, 1900 (\$2,000 due yr'ly) to Oct. 1, 1904 4s, A&O, \$30,000...Oct. 1, 1905 (\$3,000 due yr'ly) to Oct. 1, 1914 4s, A&O, \$10,000...Oct. 1, 1915 (\$2,000 due yr'ly) to Oct. 1, 1919 4s, J&J, \$12,000...July 1, 1907 (\$1,000 due yr'ly) to July 1, 1913 4s, J&J, \$9,000...July 1, 1900 (\$1,000 due yr'ly) to July 1, 1903

REVERE.—G. ARTHUR TAPLEY, Treasurer. This town is in Suffolk County.

LOANS— When Due. SCHOOL LOAN— 4s, J&J, \$101,500...1900 to 1916 SEWER LOAN— 4s, F&A, \$20,000...1900 to 1919 4s, F&A, 6,100...1908 STREET LOAN— 4s, F&A, \$41,108...1900 to 1908 TOWN HALL NOTES— 4s, M&S, \$103,000...1900 to 1918 WATER LOAN— 4s, J&D, \$11,730...1902&1903

SUNDRY PURPOSES— 4s, \$6,600... 1900 to 1901 Total debt Feb.15,1900. \$290,038 Tax valuation, real.....10,047,000 Tax valuation, person'l. 400,680 Total valuation 1899...10,447,680 Total tax (per \$1,000)'99...\$17'40 Population in 1895 was.....7,437 Population in 1890 was.....5,668 Population in 1899 (est.).....8,000

INTEREST is payable in Boston at the Fourth National Bank.

ROCKLAND.— { J. S. GRAY, Treasurer. EZEKIEL B. STUDLEY, Clerk. Town in Plymouth County.

LOANS— When Due. DEFICIENCY BONDS— 3 1/2s, M&N, \$2,000...May 1, 1900 FIRE ENGINE BONDS— 4s, M&N, \$3,000...1900-1902 (\$1,000 due yearly on May 1.) FUNDING NOTES— \$14,000...May 1, '00 to '06 (\$2,000 due yearly.)

SCHOOL BONDS— 4s, M&N, \$4,500...May 1, '00-02 3 1/2s, M&S, 3,600..Sept.10,'00-03 WATER WORKS— 4s, M&N, \$68,000...1900-1916 (\$4,000 due yearly on May 1.) 4s, F&A, \$17,000...1901-1917 (\$1,000 due yearly on Feb. 1.) Total debt Sept. 1, 1899.\$113,100 Floating debt..... 14,000



PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each. TOTAL DEBT ETC.— Jan. 1, 1900. Jan. 1, 1899. Jan. 1, 1898

In place of an accumulating sinking fund, the city raises each year by taxation a sum of money which is applied to the redemption of bonds, which when paid are canceled.

ASSESSED VALUATION.—The city's assessed valuation (about the actual value) and tax rate have been as follows:

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

POPULATION.—In 1900 population was estimated at 62,000; in 1890 it was 40,152; in 1880 was 24,933; in 1870 was 14,685.

SOUTHBRIDGE.—JOHN A. HALL, Treasurer.

This town is in Worcester County. The \$30,000 sewer bonds are outside of debt limit.

Table with columns: Loans (When Due), Total debt Mar. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 2/3 actual value, Tax rate, Population in 1900, Population in 1890.

SPENCER.—

This town is in Worcester county.

Table with columns: Loans (When Due), Bonded debt Mar. 1, 1900, Floating debt, Total debt Mar. 1, 1900, Assets, Net debt Mar. 1, 1900, Population in 1895, Population in 1890.

INTEREST is payable by the Boston Safe Deposit & Trust Co. ASSESSED VALUATION in 1899 was: Real estate, \$2,808,265; personal property, \$662,905; total, \$3,471,170; total tax rate (per \$1,000), \$2.00. Property is assessed at about 65% its actual value.

SPRINGFIELD.—WILLIAM P. HAYES, Mayor.

This city is in Hampden County.

Table with columns: Loans (When Due), Interest (P. Ct. Payable), Principal (When Due), Outstanding. Rows for various bond types and amounts.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each.

INTEREST payable at First Nat. Bank, Boston and City Treasury

TOTAL DEBT, SINKING FUNDS, ETC.— Dec. 10, '99. Dec. 10, '98.

Table with columns: Total bonded debt, Total indebtedness, Sinking funds, Net debt, Water debt, included above.

CITY PROPERTY.—The city values its property at \$5,597,122 including \$1,985,047 for property of water department. In year 1899 water receipts were \$235,060; payment for maintenance, \$31,283, interest on water loans, \$90,750; balance, to be credited to the sinking fund, \$63,027.

ASSESSED VALUATION.—Real estate is taken at about 90 per cent cash value:

Table with columns: Years, Real, Personal, Total, Tax per \$1,000. Rows for years 1899-1888.

Taxation in 1899 included State tax, \$0.35; county tax, \$0.76; city tax, \$12.49; total, \$13.60 per \$1,000.

POPULATION.—State census 1895 was 51,534. In 1890 population was 44,179; in 1880 it was 33,340; in 1870 it was 26,703.

STONEHAM.—F. E. NICKERSON, Treasurer.

This town is in Middlesex County.

Table with columns: Loans (When Due), TOWN NOTES (When Due), Total debt, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 2/3 actual value, Tax rate, Population in 1900, Population in 1890.

Table with columns: Loans (When Due), Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment 't 80 to 90% of actual value, Total tax (per \$1,000), '99, Population in 1899 (est.), Population in 1890 was.

INTEREST on sewer bonds, on the school notes and on the town notes, due in 1904, 1905 and 1906, is payable at Boston; on all other loans at Stoneham.

SUFFOLK COUNTY.—See City of Boston.

SWAMPSCOTT.—This town is in Essex County.

Table with columns: Loans (When Due), Assessed valuation, real, Ass'd valuation, personal, Total valuation 1899, Assessment about actual value, Tax rate (per \$1,000), '99, Population in 1890 was, Population in 1899 (est.).

TAUNTON.—ARTHUR M. ALGER, Mayor.

This city is in Bristol County.

Table with columns: Loans (When Due), CITY BONDS, LOANS (When Due), STREET IMPROVEMENT (When Due), WATER BONDS, SCHOOL BONDS, ELECTRIC-LIGHT BONDS, SEWER BONDS.

INTEREST—WHERE PAYABLE—Coupons are payable at the Atlas Nat. Bank of Boston. Reg. interest is remitted by City Treasurer.

OUTSIDE DEBT LIMIT—The electric light, sewer and water bonds are outside debt limit.

TURNERS FALLS.—

Turners Falls is a part of the town of Montague, Franklin County but is separate for water and fire purposes.

Table with columns: Loans (When Due), Total debt Jan. 1, 1899, NOTES, WATER BONDS, MISCELLANEOUS BONDS.

INTEREST is payable at the Howard National Bank, Boston, Mass.

TAX FREE—All loans issued by this district exempt from taxation.

WAKEFIELD.—T. J. SKINNER, Treas.

This town is in Middlesex County.

Table with columns: Loans (When Due), MUNICIPAL LIGHT LOAN, ARMORY LOAN, MISCELLANEOUS BONDS, SCHOOL LOAN.

INTEREST is payable at the Central National Bank, Boston.

WALPOLE.—F. O. PILSBURY, Treasurer.

This town is in Norfolk County.

Table with columns: Loans (When Due), SCHOOL NOTE, WATER BONDS, MISCELLANEOUS BONDS.

INTEREST is payable at the Nat. Bank of Redemption, Boston.

WALTHAM.—G. L. MAYBERRY, Mayor.

This city is in Middlesex County.

Table with columns: Loans (When Due), CITY BONDS, LOANS (When Due), CITY BONDS (Con.).



LOANS—		When Due.
CITY BONDS—(Con.)—		
4s, J&J, \$5,000	Jan. 1, 1907	
4s, J&J, 1,000	July 1, 1907	
4s, J&J, 4,000	Jan. 1, 1908	
4s, J&J, 3,000	Jan. 1, 1918	
PUBLIC PARK BONDS—		
4s, A&O, \$20,000	Oct. 1, 1923	
WATER BONDS—		
4s, J&J, \$9,000	Apr. 1, 1906	
4s, J&J, 6,000	Jan. 1, 1907	
4s, J&J, 12,000	July 1, 1907	
4s, J&J, 24,000	July 1, 1908	
4s, J&J, 20,000	July 1, 1909	
4s, J&J, 35,000	July 1, 1911	
4s, J&J, 28,000	July 1, 1912	
4s, J&J, 24,000	Jan. 1, 1913	
4s, A&O, 125,000	Apr. 1, 1913	
4s, J&J, 20,000	July 1, 1913	
4s, A&O, 10,000	Apr. 1, 1914	
4s, A&O, 10,000	Oct. 1, 1914	
4s, A&O, 10,000	Apr. 1, 1915	
4s, A&O, 10,000	Apr. 1, 1916	
4s, A&O, 30,000	Apr. 1, 1917	
4s, A&O, 33,000	Oct. 1, 1918	

SURFACE DRAINAGE BONDS—		When Due.
4s, J&J, \$85,000	Jan. 1, 1909	
4s, J&J, 15,000	Jan. 1, 1910	
4s, J&J, 10,000	July 1, 1912	
4s, J&J, 4,000	Jan. 1, 1919	
SEWER BONDS—		
4s, A&O, \$60,000	1901-1902	
	(\$30,000 yearly on Apr. 1.)	
4s, A&O, \$50,000	Oct. 1, 1911	
4s, A&O, 50,000	Apr. 1, 1921	
4s, J&J, 10,000	July 1, 1902	
4s, J&J, 25,000	July 1, 1922	
4s, J&J, 15,000	Dec. 31, 1922	
4s, A&O, 10,000	Apr. 1, 1923	
4s, A&O, 5,000	Oct. 1, 1923	
4s, J&J, 7,000	Jan. 1, 1927	
Bonded debt Jan. 1, 1900	\$1,192,600	
Sinking funds	413,506	
Net debt Jan. 1, 1900	779,094	
Water debt (included)	448,000	
Assessed valuation, real	14,339,500	
Assessed valuation, pers'l	4,489,524	
Total valuation 1898	18,829,024	
Tax rate (per \$1,000) '98	\$16.00	
Population in 1890 was	18,707	
Population in 1898 was	22,000	

LOANS—		When Due.
WATER BONDS—		
4s, A&O, \$20,000	Oct. 1, 1900	
(\$5,000 due yearly) to Oct. 1, 1904		
4s, A&O, 6,000	Oct. 1, 1900	
4s, A&O, 49,500	Oct. 1, 1901	
(\$5,500 due yearly) to Oct. 1, 1909		
4s, A&O, \$21,000	Oct. 1, 1900	
(\$2,500 due yearly) to Oct. 1, 1907		
4s, A&O, \$92,000	Oct., 1900-22	
SCHOOL NOTES—		
5s, \$12,600	Sept. 1, 1900	
(\$1,800 due yearly) to Sep. 1, 1906		
4s, \$18,400	Jan. 1901 to 1908	
GAS AND LIGHT BONDS—		
3 1/2s, J&D, \$120,000	June 1, 1900	
(\$1,000 due yrly) to June 1, 1929		

GRADE CROSSING NOTES—		When Due.
4s, \$18,000	Dec., 1902 to '07	
SEWER NOTES—		
4s, A&O, \$5,000	Jan. 1, 1908	
3 1/2s, A&O, 35,000	Oct. 1, 1900	
(\$5,000 due yrly) to Oct. 1, 1906		
4s, \$10,000	1908-1909	
	(\$5,000 due yearly.)	
4s, \$5,000	Dec. 15, 1910	
3 1/2s, \$2,000	Sept. 17, 1911	
Total debt, Feb. 1, 1900	\$442,900	
Water debt (included)	198,500	
Tax valuation 1899	8,108,405	
Assessment about 2 1/2 actual value.		
Total tax (per \$1,000) 1899	\$17.80	
Population in 1895 was	10,659	
Population in 1890 was	9,805	

**WEST SPRINGFIELD—F. H. SIBLEY, Treas.**  
This town is in Hampden County.

LOANS—		When Due.
GENERAL PURPOSES—		
5s, \$23,000	May 5, 1900	
(\$1,000 due yearly) to May 5, 1922		
4s, A&O, \$19,000	Oct. 1, 1900	
(\$1,000 due yearly) to Oct. 1, 1918		
4s, \$165,000	1927	
REFUND'G SCH'L HOUSE & SEWERS		
4s, M&N, \$50,000	May 1, 1928	

WATER BONDS—		When Due.
4s, g., \$25,000	April 1, 1929	
REFUNDING BONDS—		
4s, g., \$25,000	May 1, 1929	
Tax valuation 1899	4,860,703	
Total tax (per \$1,000) '99	14.50	
Population in 1895 was	6,122	
Population in 1890 was	5,077	

INTEREST on the \$25,000 of bonds is payable by the N. Eng. Trust Co. Boston; on the \$20,000 of bonds at the Third Nat'l Bank, Boston.

**WEYMOUTH—J. H. STETSON, Treasurer.**  
The town is in Norfolk County.

LOANS—		When Due.
TOWN DEBT—		
4-3 1/2s, var., \$46,500	1900 to 1905	
SCHOOL BONDS—		
4s, J&J, \$50,000	July 1, 1907	
WATER BONDS—		
4s, M&N, \$300,000	Nov. 1, 1914	
4s, M&N, 50,000	Nov. 1, 1917	
4s, M&N, 21,000	Nov. 1, 1919	
4s, M&N, 29,000	Nov. 1, 1920	
4s, M&N, 15,000	Nov. 1, 1921	
4s, M&N, 13,000	May 1, 1924	
4s, M&N, 4,000	May 1, 1925	
4s, M&N, 5,000	May 1, 1927	
4s, M&N, 8,000	May 1, 1926	
4s, M&N, 3,000	May 1, 1929	

TOWN DEBT, Jan. 1, 1900.	
School debt Jan. 1, 1900	50,000
Water debt Jan. 1, 1900	448,000
Total debt Jan. 1, 1900	498,000
Sinking fund	137,053
Net debt Jan. 1, 1900	462,447
Net water debt	319,090
Tax valuation, real	5,471,621
Tax valuation, personal	923,360
Total valuation 1899	6,394,981
Property assessed at actual value.	
Tax rate (per \$1,000) 1899	\$20.20
Population in 1895 was	11,285
Population in 1890 was	10,866

INTEREST on the town and school debt is payable at the Town Treasurer's office; on all other loans at the Nat. Bank of the Republic, Boston, Mass.

**WHITMAN—GEO. D. SOULE, Assessor.**  
This town is in Plymouth County.

LOANS—		When Due.
SO. ABINGTON WATER BONDS—		
4s, M&S, \$100,000	1912	
Interest payable in Boston.		
Bonded debt May 1, 1899	\$118,000	
Floating debt	41,000	
Total debt May 1, 1899	159,000	
Sinking funds, etc.	28,426	

TAX VALUATION, real	
\$3,141,261	
Tax valuation, person'l	515,135
Total valuation 1899	3,656,396
Assessment same as actual value.	
Tax rate (per \$1,000) '99	\$19.20
Population in 1890 was	4,441
Population in 1899 was	6,039

**WILLIAMSTOWN—W. B. CLARK, Treas'r.**  
This town is in Berkshire County.

LOANS—		When Due.
REFUNDING NOTES—		
3 1/2s, F&A, \$28,000	1900-1913	
(\$2,000 yearly on Aug. 31.)		
3 3/4s, F&A, \$31,000	Aug., 1907	
Cemetery loan, 5s, \$8,000	On dem.	
Bonded debt Feb. 1, 1900	\$59,000	
Float'g debt Feb. 1, 1900	8,000	

TAX VALUATION, real	
\$3,141,261	
Tax valuation, pers'l	515,135
Total valuation 1899	3,656,396
Assessment same as actual value.	
Tax rate (per \$1,000) '99	\$19.20
Population in 1890 was	4,441
Population in 1899 was	6,039

INTEREST is payable in Boston.

**WINCHESTER—{ THOMAS SPURR, Treasurer.  
G. H. CARTER, Clerk.**  
This town is in Middlesex County.

LOANS—		When Due.
PLAYGROUND BONDS—		
4s, \$62,500	Dec 1, '15 to '24	
SCHOOL BONDS—		
4s, \$10,000	Nov., 1900 to 1901	
(\$5,000 due yearly.)		
SEWER BONDS—		
4s, \$30,000	1917-1922	
(\$5,000 due yearly.)		
4s, \$50,000	Dec. 1, '18 to '22	
(\$10,000 due yearly.)		
4s, \$20,000	Dec. 1, '23-'24	
(\$10,000 due yearly)		
HIGHWAY BONDS—		
4s, J&D, \$14,000	1902-1904	
(\$5,000 Dec. 1, 1902; \$2,000 in 1903 and \$7,000 in 1904.)		

TAX VALUATION, real	
\$3,141,261	
Tax valuation, pers'l	515,135
Total valuation 1899	3,656,396
Assessment 85% actual val.	
Total tax (per \$1,000) '99	\$16.60
Population in 1895 was	4,886
Population in 1890 was	4,221

**WINTHROP—This town is in Suffolk County.**

LOANS—		When Due.
TOWN BONDS—		
5s, \$34,500	1905	
Funded debt Sept. 7, '99	\$179,567	
Floating debt	45,550	
Total debt Sept. 7, 1899	225,117	

SINKING FUND ASSETS	
\$23,433	
Tax valuation 1899	6,676,455
Tax rate (per \$1,000) '99	\$15.70
Population in 1896 was	3,889
Population in 1890 was	2,726

**WOBURN—{ W. T. DAVIS, Mayor.  
ALBERT P. BARRETT, Auditor.**  
This city is in Middlesex County.

LOANS—		When Due.
ALMSHOUSE AND COURT HOUSE—		
4s, M&N, \$6,000	Sept. 1, 1900	
(\$2,000 due yrly) to Sept. 1, 1902		
FIRE DEPARTMENT LOAN—		
4s, J&J, \$2,000	July 1, 1900	
(\$500 due yearly to) July 1, 1903		
STREET LOAN—		
4s, A&O, \$2,000	Oct. 1, 1900	
(\$1,000 due yrly) to Oct. 1, 1901		

MUNICIPAL LOANS—		When Due.
4s, A&O, \$1,000	Oct. 1, 1900	
4s, J&D, \$2,500	Dec. 1, 1900	
(\$500 due yearly) to Dec. 1, 1904		
SCHOOLHOUSE LOANS—		
4s, A&O, \$1,400	Oct. 1, 1900	
4s, A&O, \$4,000	Oct. 1, 1900	
(\$2,000 due yearly) to Oct. 1, 1901		
4s, J&J, \$7,500	June 1, 1900	
(\$1,500 due yrly) to June 1, 1904		

INTEREST is payable at the Boston Safe Deposit & Tr. Co., Boston.

**WARE—A. F. RICHARDSON, Treasurer.**  
This town is in Hampshire County.

LOANS—		When Due.
HIGH SCHOOL LOAN, 4s		
\$16,000	1900	
Sewer loan, 4s	28,750	
Macadam road loan	7,000	
Misc. loans 4s	4,000	
Water debt	44,100	

TOWN DEBT, Feb. 1, 1900.	
\$99,850	
Tax valuation in 1899	4,136,835
Tax rate (per \$1,000) 1899	\$19.00
Population in 1897 was	7,651
Population in 1890 was	7,329

**WATERTOWN—CHAS. W. STONE, Treasurer.**  
This town is in Middlesex County.

LOANS—		When Due.
BRIDGE NOTES—		
4 1/2s, J&J, \$5,000	July 1, 1902	
4 1/2s, A&O, 5,000	Apr. 1, 1902	
4 1/2s, J&D, 5,000	Dec. 1, 1902	
SCHOOL HOUSE NOTES—		
4s, M&S, \$30,000	Sept. 1, 1900	
(\$2,000 yearly) to Sept., 1914		
4s, M&S, \$11,000	Sept. 1, 1904	
4s, Ann., 36,000	1900 to 1908	
SEWER NOTES—		
4 1/2s, J&J, \$10,000	July 1, 1900	
(Part due yearly) to July 1, 1901		
4 1/2s, J&J, 10,000	Jan. 1, 1901	
4 1/2s, J&D, 5,000	Dec. 1, 1901	
4 1/2s, J&J, 1,000	Jan. 1, 1903	
4s, M&N, 70,000	Nov. 1, 1906	
TOWN NOTES—		
4s, J&J, \$5,000	July 1, 1904	
4s, M&N, 11,000	Sept. 1, 1904	

TOWN NOTES—(Con.)—		When Due.
4s, A&O, \$14,000	Apr. 1, 1905	
4s, F&A, 21,000	1900 to 1906	
(\$3,000 due yearly on Aug. 1.)		
4s, F&A, \$30,000	Aug. 1, 1907	
4s, F&A, 6,000	Dec. 1, 1907	
4s, \$15,000	1908	
3 1/2s, F&A, 21,800	Aug. 1, 1909	
4s, \$8,500	1910	
WATER BONDS—		
3 1/2s, J&J, \$261,000	Jan 1, 1901 to	
(\$9,000 due yearly) Jan. 1, 1929		
Total debt Feb. 1, 1900	\$757,000	



LOANS—	When Due.	LOANS—	When Due.
<b>PUBLIC PROPERTY LOAN—</b>		<b>SEWER DEBT—</b>	
4s, \$1,500.....	April 1, 1901	4s, \$1,500.....	Jan. 1, 1901
(\$500 due yearly) to April 1, 1903		(\$500 due yearly) to Jan. 1, 1903	
<b>WATER DEBT—</b>		4s, A&O, \$20,000.....	Aug. 1, 1900
4s, A&O, \$600.....	Oct. 1, 1900	(\$2,000 due yrly) to Aug. 1, 1909	
4s, J&J, 60,000.....	July 1, 1900	4s, M&S, \$2,000.....	Sept. 1, '00-1903
(\$10,000 due y'ly) to July 1, 1905		(\$500 annually)	
4s, \$30,000.....	July 1, 1900	<b>PUBLIC LOAN—</b>	
(\$6,000 due yearly) to July 1, 1904		4s, A&O, \$700.....	Oct. 1, 1900
4s, \$6,000.....	Apr. 1, 1905	Tax valuation 1899.....	\$10,107,625
4s, A&O, 40,000.....	Apr. 1, 1901	Assessment same as actual value.	
(\$10,000 due y'ly) to Apr. 1, 1904		Tax rate (per \$1,000) '99.....	\$19.10
4s, A&O, \$9,000.....	Apr. 1, 1904	Population in 1890 was.....	13,499

INTEREST on water 6s payable in Boston; on all others in Woburn.

**TOTAL DEBT ETC.**—The city's net debt on January 1, 1899, was \$382,700, including water debt of \$173,200. The floating debt evidenced by demand notes was \$67,812, making a total debt of \$450,512.

**POPULATION.** Population in 1895 was 14,176; in 1890 was 13,499; in 1880 was 10,931; in 1870 was 8,560.

**WORCESTER.**—RUFUS B. DODGE, JR., Mayor.  
FRED. W. WHITE, Treasurer.

This city is in Worcester County.

LOANS—	When Due.	LOANS—	When Due.
<b>FUNDED CITY LOANS—</b>		<b>FUNDED SEWER LOANS—(Con.)—</b>	
5s, A&O, \$200,000 ..	Apr. 1, 1905	4s, J&J, \$70,000.....	Jan. 1, 1904
4s, A&O, 75,000.....	Apr. 1, 1901	4s, J&J, 180,000.....	Jan. 1, 1905
4s, A&O, 500,000.....	Apr. 1, 1905	4s, J&J, 145,000.....	Jan. 1, 1906
4s, A&O, 500,000.....	Apr. 1, 1905	4s, J&J, 75,000.....	Jan. 1, 1908
4s, A&O, 135,000.....	Apr. 1, 1902	4s, J&J, 75,000.....	Jan. 1, 1910
4s, A&O, 100,000.....	Apr. 1, 1903	4s, J&J, 80,000.....	Jan. 1, 1912
4s, A&O, 260,000.....	Apr. 1, 1904	4s, J&J, 100,000.....	Jan. 1, 1916
4s, A&O, 110,000.....	Apr. 1, 1905	4s, J&J, 200,000.....	Jan. 1, 1927
4s, A&O, 125,000.....	Apr. 1, 1905	4s, J&J, 300,000.....	July 1, 1928
4s, A&O, 50,000.....	Apr. 1, 1925	4s, J&J, 170,000.....	July 1, 1929
4s, A&O, 300,000.....	Apr. 1, 1906	<b>FUNDED WATER LOAN—</b>	
4s, A&O, 100,000.....	Apr. 1, 1906	5s, J&D, \$100,000.....	Dec. 1, 1906
4s, A&O, 250,000.....	Apr. 1, 1926	4s, A&O, 250,000.....	Apr. 1, 1914
4s, A&O, 200,000.....	Apr. 1, 1907	4s, A&O, 100,000.....	Apr. 1, 1915
4s, A&O, 350,000.....	Apr. 1, 1927	4s, A&O, 150,000.....	Apr. 1, 1918
4s, A&O, 40,000.....	Apr. 1, 1917	4s, A&O, 200,000.....	Apr. 1, 1919
4s, \$200,000.....	Apr. 1, 1907	4s, A&O, 30,000 ..	Apr. 1, 1920
4s, \$100,000 ..	Jan. 1, 1909	4s, A&O, 70,000.....	Apr. 1, 1921
3½s, \$60,000.....	Apr. 1, 1909	4s, A&O, 150,000.....	Apr. 1, 1922
4s, J&J, \$160,000.....	July 1, 1908	4s, A&O, 50,000.....	Apr. 1, 1923
3½s, A&O, 32,000.....	Apr. 1, 1909	4s, A&O, 50,000.....	Apr. 1, 1924
3½s, J&J, 50,000.....	July 1, 1909	4s, A&O, 100,000.....	Apr. 1, 1925
<b>FUNDED PARK LOAN—</b>		4s, J&D, 300,000.....	June 1, 1905
4s, A&O, \$250,000.....	Apr. 1, 1938	3½s, J&D, 150,000.....	June 1, 1905
<b>SCHOOL LOANS —</b>		4s, A&O, 100,000.....	Apr. 1, 1925
4s, J & J, \$177,000..	July 1, 1919	4s, A&O, 75,000.....	Apr. 1, 1926
3½s, J&J, 30,000.....	Jan. 1, 1920	4s, A&O, 300,000.....	Apr. 1, 1927
<b>FUNDED SEWER LOANS—</b>		4s, A&O, 350,000.....	Apr. 1, 1928
4½s, A&O, \$140,000.....	Apr. 1, 1905	4s, J&J, 25,000.....	Jan. 1, 1929
4s, J&J, 55,000.....	Jan. 1, 1901	3½s, J&D, 700,000.....	June 1, 1929
4s, J&J, 65,000.....	Jan. 1, 1903		

**PAR VALUE OF BONDS** is \$500 and multiples thereof.

INTEREST on most issues is payable, principally by check, at the Merchants' National Bank in Boston.

**TOTAL DEBT, SINKING FUNDS, ETC.—**

	Feb. 1, 1900.	Dec. 1, '98.	Dec. 1, '97.	Dec. 1, '96.
Total bonded debt.....	\$9,229,000	\$8,045,000	\$6,735,000	\$5,315,000
Sinking funds.....	3,603,287	3,204,932	2,785,314	2,383,735
<b>Net debt.....</b>	<b>\$5,625,713</b>	<b>\$4,840,068</b>	<b>\$3,949,686</b>	<b>\$2,931,265</b>
Water & park debt				
(inc. above).....	\$3,500,000	\$2,775,000	\$2,225,000	\$2,175,000

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In 1899 \$267,200 was paid into sinking funds other than the water bonds sinking fund.

**CITY PROPERTY.**—The city owned property in 1899 valued a \$12,541,334, including water works costing \$3,300,031. Receipts from water assessments in year 1898-99 were \$283,531.40; interest on water loans, \$101,750; paid to sinking fund, \$21,750.

**ASSESSED VALUATION.**—The city's assessed valuation and tax rate have been as follows, real estate being taken at "its full and fair cash value":

Years.	Real Estate.	Personal Property.	Total.	Rate of Tax per \$1,000.
1899.....	\$83,478,100	\$28,857,999	\$112,336,099	\$16.00
1898.....	81,260,650	19,638,000	100,898,650	16.20
1897.....	78,501,750	18,843,450	97,345,200	14.80
1896.....	74,986,450	15,703,250	90,689,700	15.60
1895.....	71,104,650	16,939,866	88,044,516	15.40
1890.....	57,819,250	15,633,010	73,452,266	15.60

In 1899 tax rate includes: State tax, \$0.26; county tax, \$0.74; city tax, \$15.00; total, \$16.00.

Average assessed valuation for three years 1897 to 1899, inclusive, was \$103,526,649, and for three years '96 to '98, inclusive, \$97,109,100.

**POPULATION.**—Population in 1895 was 98,687; in 1890 was 84,655; in 1880 was 58,291; for 1900 is estimated at over 120,000.

**ADDITIONAL STATEMENTS.**

In the table below we give statements regarding all towns in the State of Massachusetts which have reported an indebtedness of over \$25,000, and which are not represented among the foregoing. We add the population according to the Massachusetts Census of 1895.

Location.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Avon (T.) Norfolk Co.....	\$82,062	\$818,255	\$19.60	*1,640
Billerica, Middlesex Co.....	150,160	1,841,914	16.80	2,577
Blackstone, Worcester Co.....	37,337	2,660,380	16.80	6,039
Bourne, Barnstable Co.....	50,485	1,996,200	13.20	1,580
Chatham (T.) Barnstable Co.....	25,000	855,895	18.00	1,809
Cohasset, Norfolk Co.....	52,500	4,797,620	9.85	2,474
Cottage City, Dukes Co.....	30,100	1,674,600	16.30	1,038
Deerfield, Franklin Co.....	47,043	1,298,110	11.50	3,007
Douglas, Worcester Co.....	28,122	1,058,861	17.50	2,026
Draut, Middlesex Co.....	30,000	2,066,720	10.25	2,443
Duxbury (T.) Plymouth Co.....	38,803	1,562,667	14.00	1,966
Fairhaven (T.) Bristol Co.....	71,000	2,254,775	17.00	*3,500
Foxborough (T.) Norfolk Co.....	42,000	2,000,000	16.30	*3,200
Great Barrington, Berkshire Co.....	65,968	3,418,954	12.50	4,612
Hadley (T.) Hampshire Co.....	76,355	985,612	16.50	1,669
Hamilton, Essex Co.....	29,450	1,910,155	7.30	1,356
Hampshire Co.....	77,615	31,358,318		54,710
Hardwick, Worcester Co.....	30,000	1,523,885	14.00	2,655
Hatfield, Hampshire Co.....	50,000	1,027,449	13.00	1,262
Hingham (T.) Plymouth Co.....	46,000	4,021,732	14.50	4,819
Hinsdale, Berkshire Co.....	30,000	559,780	17.30	1,650
Holliston (T.) Middlesex Co.....	27,500	1,458,129	20.00	2,616

Location.	Total D bl.	Assessed Valuation.	Tax Rate.	Population.
Hopkinton (T.) Middlesex Co.....	90,986	1,823,490	15.75	2,983
Hull, Plymouth Co.....	162,027	3,799,939	17.20	1,044
Kingston, Plymouth Co.....	40,000	1,389,235	10.00	1,746
Lancaster, Worcester Co.....	43,500	3,095,428	12.10	2,180
Leicester, Worcester Co.....	58,992	2,197,332	16.40	3,239
Lenox, Berkshire Co.....	25,000	3,623,690	15.40	2,872
Lincoln (T.) Middlesex Co.....	37,000	1,971,310	11.00	1,111
Long Meadow (T.) Hampden Co.....	48,000	705,590	11.00	620
Mansfield, Bristol Co.....	39,700	1,922,406	21.00	3,722
Millbury, Worcester Co.....	49,600	2,266,301	19.00	5,220
Millis, Norfolk Co.....	45,000	753,415	16.60	1,006
Milton, Norfolk Co.....	221,428	19,722,490	9.00	5,518
Montague (T.) Franklin Co.....	50,000	3,737,756	20.20	6,054
Nahant, Essex Co.....	26,403	4,835,958	8.00	865
Northbridge, Worcester Co.....	30,200	3,198,566	12.40	4,603
North Brookfield.....	143,500	3,632,578	22.50	3,871
Palmer, Hampden Co.....	26,379	2,726,691	19.10	6,858
Pepperell (T.) Middlesex Co.....	40,000	2,210,247	14.00	2,348
Plymouth (T.) Plymouth Co.....	175,929	6,944,350	17.20	7,958
Rockport, Essex Co.....	138,000	2,706,690	18.50	5,289
Rutland, Worcester Co.....	37,500	574,821	16.50	980
Scituate, Plymouth Co.....	70,500	2,529,226	13.00	2,246
Sharon, Norfolk Co.....	72,100	1,810,575	12.00	1,717
South Hadley, Hampshire Co.....	59,727	2,080,964	19.00	4,463
Stoughton, Norfolk Co.....	265,000	2,954,849	20.00	5,272
Upton, Worcester Co.....	35,780	1,024,999	17.50	1,878
Uxbridge, Worcester Co.....	37,000	2,239,915	17.40	3,546
Webster (T.) Worcester Co.....	106,993	3,367,460	15.00	7,031
Westport, Bristol Co.....	43,204	1,550,150	18.80	2,678
Wilmington, Middlesex Co.....	29,600	1,064,851	14.00	1,420
Winchendon, Worcester Co.....	102,452	2,455,829	20.00	4,390
Wrentham, Norfolk Co.....	36,968	1,479,689	15.30	2,584
Yarmouth, Barnstable Co.....	29,000	1,583,571	11.50	1,655

\* Later estimate of population.

**State of Rhode Island.**

ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen

Total area of State (square miles) - - - - - 1,085

State Capital - - - - - Newport and Providence

Governor (term expires last Tues. May, 1900), Elisha Dyer

Sec. of State (term exp. last Tues. May, 1900), C. P. Bennett

Treasurer (term expires last Tues. May, 1900), Walter A. Read

Legislature meets annually the last Tuesday in May at Newport, and holds an adjourned session the following January at Providence. There is no limit as to the length of session.

**HISTORY OF DEBT.**—For a brief history of the Rhode Island State debt see STATE AND CITY SUPPLEMENT of April 13, 1895, page 33. The bonds outstanding at present are described as follows:

LOANS—	Interest Rate.	Payable.	When Due.	Principal Outstanding.
NAME AND PURPOSE.				
State House loan, 1894.....	3½g. J & J	J	Jan. 1, 1904	\$300,000
do do 1894.....	3½g. J & J	J	Jan. 1, 1914	400,000
do do 1894.....	3½g. J & J	J	Jan. 1, 1924	400,000
do do 1894.....	3½g. J & J	J	Jan. 1, 1934	400,000
do do 1898.....	3g. A & O	O	July 15, 1938	800,000

**PAR VALUE OF BONDS.**—The bonds are for \$1,000 each.

**TAX FREE.**—Bonds of the State House loan are tax exempt.

INTEREST is payable in Providence at the Rhode Island Hospital Trust Company on all loans except that due in 1938, which is payable at the Industrial Trust Co., Providence.

**TOTAL DEBT, SINKING FUNDS ETC.—**

	January 1— 1900.	1899.	1898.	1897.
Total funded debt.....	\$2,300,000	\$2,300,000	\$1,500,000	\$1,517,000
Sinking funds.....	295,752	255,089	209,422	150,000
<b>Net debt.....</b>	<b>\$2,004,248</b>	<b>\$2,044,911</b>	<b>\$1,290,578</b>	<b>\$1,367,000</b>

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive \$50,000 yearly.

**TAX VALUATION.**—The assessed valuation of real estate in Rhode Island in 1899 was \$308,967,317; personal property, \$81,915,263; total \$390,912,580. Tax rate (per \$1,000) in 1899 was \$1.80.

**POPULATION OF STATE.**—In 1790, 68,825. Since then:

Year	Population	Year	Population	Year	Population
1895.....	384,758	1870.....	217,353	1830.....	97,199
1890.....	345,506	1860.....	174,620	1820.....	83,015
1885.....	304,284	1850.....	147,545	1810.....	76,931
1880.....	276,531	1840.....	108,830	1800.....	69,121

**MUNICIPAL INDEBTEDNESS LIMITATIONS.**—There is nothing in the Constitution of Rhode Island limiting the amount of city debts. The following, however, are two sections taken from Title 7, Chapter 36 (page 157) of the Revised Statutes of the State of 1896. Since 1878 these provisions have been in force, and consequently 3 per cent of the taxable property has been the limit of the power of each town (which includes city) to create debt.

SECTION 20. "The outstanding notes, bonds and contracts of towns shall be paid and be fulfilled according to the tenor thereof, and all public works now authorized to be prosecuted shall be prosecuted, and all indebtedness now authorized to be incurred on account thereof may be incurred according to the tenor of the authority therefor.

SECTION 21. No town shall, without special statutory authority therefor, incur any debt in excess of three per centum of the taxable property of such town, including the indebtedness of such town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond, for a pre-existing debt, or for money borrowed and applied to the payment of such pre-existing debt, is excepted from the provisions of this section, and the amount of



found the provisions of law with reference to Savings Bank Investments. Section 54, which recites in detail the stocks, bonds, etc., these institutions are allowed to put their money in is as follows:

- SECTION 54. Institutions for savings shall invest their receipts— (1) In public stocks or bonds of any State or of the United States, (2) Or in any bank stock, or in notes or bonds of any town or city, (3) Or in notes of any school district or fire district in any New England State. (4) Or in such corporate stocks or bonds as they may deem safe and secure, (5) Or they may discount notes, bonds or drafts of individuals or corporations, with two other responsible endorsers, sureties or guarantors, (6) Or the notes, bonds or drafts of individuals or corporations secured by the public notes, stocks or bonds of any State of the United States, or of any town or city or of any school district or fire district in any New England State, or by the stock or bonds of any corporation which may be deemed to be safe, or by mortgage on real estate.

Concerning Sections 55 and 56, the first appears to give savings institutions quite extensive powers as to making and keeping deposits in commercial banks. When so kept, however, they are to be kept "payable on demand whether drawing interest or not." The two sections are subjoined.

SECTION 55.—No such institution shall have an amount exceeding one-half of its receipts invested in notes, bonds or drafts of individuals or corporations, unless secured by some public notes, bonds or stocks as aforesaid, or by mortgage on real estate; but the preceding section shall not be so construed as to forbid any such institution from placing and holding on deposit in any bank such reasonable amount of their receipts as is customary and they may deem proper, payable on demand, whether drawing interest or not.

SECTION 56.—No money shall be loaned by any institution for savings to any trustee, director or other officer of such institution.

For the other provisions of the law as they now are we would refer our readers to the Revised Statutes of 1896.

CITIES, COUNTIES AND TOWNS IN STATE OF RHODE ISLAND.

BRISTOL.—GEO. H. PECK, Treasurer.

This town is the capital of Bristol County.

Table with columns: LOANS—When due, TOWN NOTES—When due, Tax valuation, personal, Total valuation 1899, Assessment about actual value, Town tax (per \$1,000) 1899, Population in 1890, Population in 1895.

INTEREST on all town loans is paid in Bristol, R. I.

BURRILLVILLE.—P. O. HAWKINS, Treasurer.

This town is situated in Providence County.

Table with columns: LOANS—When due, FUNDING BONDS—When due, HIGHWAY IMP. BONDS—When due, Bonded debt, Sinking fund assets, Tax valuation, real, Tax valuation, pers'l, Total valuation 1899, Tax rate (per \$1,000) '99, Population in 1890.

CENTRAL FALLS.—E. EASTWOOD, Mayor; C. A. REYNOLDS, Treasurer.

This city, recently organized, assumed the debt of the old fire district (which is now a part of the city) and a part of the debt of the town of Lincoln. Property consisting of land, buildings, water and sewer equipment to the value of \$596,150 is owned by the city.

Table with columns: LOANS—When due, FIRE DISTRICT BONDS—When due, TOWN OF LINCOLN BONDS—When due, CITY BONDS—When due, Bonded debt, Water debt, Floating debt, Tax valuation, real, Tax valuation, pers'l, Total valuation 1899, Tax rate (per M.) '99, Population in 1890, Population in 1895.

INTEREST is paid at Industrial Trust Company of Providence.

COVENTRY.—This town is in Kent County.

Table with columns: Floating debt, Assessed valuation, real, Assessed val., personal, Total valuation, 1898, Tax rate (per M.), 1898, Population 1890 was.

CRANSTON.—This town is in Providence County.

Table with columns: LOANS—When due, GOLD BONDS—When due, Sinking fund, Assessed valuation, real, Total valuation 1900, Tax rate (per \$1,000) 1899, Population in 1895, Population in 1890.

CUMBERLAND.—This town is in Providence County.

Table with columns: LOANS—When due, FUNDING BONDS—When due, TOWN HOUSE BONDS—When due, Sinking fund, Net debt, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about actual value, State tax (per \$1,000), Town tax (per \$1,000), Population in 1895, Population in 1890, Population in 1880.

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

Table with columns: LOANS—When due, TOWN (CORPORATION) BONDS—When due, GOLD BONDS (reg.), 1893—When due, Sinking fund and other assets, Valuation, real, Valuation, personal, Total valuation 1899, Tax rate (per \$1,000) '99, Population in 1895, Population in 1890.

INTEREST on the town bonds is payable at Blake Bros. & Co., Boston; on gold bonds at the Rhode Island Hospital Trust Co., Providence.

EAST PROVIDENCE FIRE DISTRICT.—Providence Co'ty.

The water works system of this district has been purchased by the East Providence Water Company, subject to the outstanding debt of the district.

Table with columns: LOANS—When due, Total debt, Tax valuation, Real value (estimated).

INTEREST is paid by the Industrial Trust Co., Providence, R. I.

JOHNSTON.—HERBERT C. CALEF, Treasurer.

This town is in Providence County. On June 1, 1898, a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence report that the city's share of the net debt is \$255,720.64, leaving \$101,677.43 as the town debt remaining.

Table with columns: LOANS—When due, GEN. IMP. & ROAD BONDS—When due, Net debt, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about actual value, Town tax (per \$1,000) '99, Population in 1895, Population in 1890.

INTEREST is payable by the Union Trust Company, Providence.

LINCOLN.—ALFRED E. SHERMAN, Treasurer.

This town is in Providence County.

Table with columns: LOANS—When due, Assessed valuation, real, Assessed valuation, pers'l, Total valuation 1898, Tax rate (per M.) '99, Population in 1895.

NARRAGANSETT PIER.—E. S. TAYLOR, District Treasurer.

Narragansett Pier is in Washington Co.

Table with columns: LOANS—When due, IMPROVEMENT BONDS—When due, Total debt, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Total tax (per \$1,000) '98.

NEWPORT.—PATRICK J. BOYLE, Mayor; JOHN S. COGGESHALL, Treasurer.

Newport is situated in the county of the same name.

Table with columns: LOANS—When due, CITY HALL & IMP. BONDS—When due, INDUSTRIAL SCH. AND CONSOL.—When due, PARK BONDS—When due, PUBLIC IMPROVEMENTS—When due, SCHOOL HOUSE—When due, SEWER BONDS—When due, Assessed valuation, real, Assessed valuation, pers'l, Total valuation 1899, Assessment about actual value, Tax rate (per \$1,000) '99, Population in 1895, Population in 1890.

INTEREST is payable at Newport, except on the industrial school loan, which is payable at the Bay State Trust Co., Boston.

CITY PROPERTY.—The city owns real estate valued by tax assessors at \$488,022; other property, \$183,398. Limit of indebtedness, 3 per cent of valuation.

NORTH PROVIDENCE.—J. OGDEN, Treas.,

Box 8, Geneva, R. I. This town is in Providence County.

Table with columns: LOANS—When due, Assessed valuation, real, Assessed valuation, pers'l, Total valuation 1899, Assessment about actual value, Total tax (per \$1,000) '99, Population in 1890, Population in 1900.

PAWTUCKET.—JOHN FITZGERALD, Mayor; FRANK M. BATES, Treasurer.

Pawtucket is in Providence County.

Table with columns: LOANS—When due, GENERAL DEBT BONDS—When due, STREET IMPROVEMENT BONDS—When due, SCHOOL BONDS—When due, WATER BONDS—When due, SEWER BONDS—When due, Assessed valuation, real, Assessed valuation, pers'l, Total valuation 1899, Assessment about actual value, Population 1890 was, Population 1895 was.

INTEREST is payable at Nat. Bank of Redemption, Boston.

TOTAL DEBT, ETC.—The bonded debt on October 1, 1899, was \$4,000,500; floating debt, \$622,931; total debt, \$4,623,431; sinking fund, \$372,325; net debt, \$4,251,106. Of this amount \$1,043,181 was for water.

ASSESSED VALUATION in 1899 of real estate was \$28,528,660; personal property, \$5,041,340; total, \$33,570,000; tax rate per \$1,000 for 1899 is \$16.50. In 1882 the total valuation was \$16,267,764.

PROVIDENCE.—WILLIAM C. BAKER, Mayor; D. L. D. GRANGER, Treasurer.

The city is situated in Providence County, which has no debt. On June 1, 1898, a portion of the town of Johnston, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence, and the latter was to assume \$255,720.64 of the net debt of the old town of Johnston.



NAME AND PURPOSE.	Rate	Interest.		Principal.	
		Payable.	When Due.	Outstand'g.	
Davis estate loan.....	1891.c&r	4g. J & J	July 1, 1909	\$75,000	
Park loan .....	1892.c&r	4g. M & S	Mar. 1, 1922	500,000	
do .....	1897...r	3 1/2g.M & N	May 1, 1947	674,000	
Public improvement.1880... r	5	J & J	July 1, 1900	146,000	
do do .....	1897..r	3 1/2g.M & N	May 1, 1937	640,000	
do do .....	1899...c	3g. M & N	May 1, 1929	84,000	
School loan.....	1891.c&r	4g. J & J	July 1, 1911	300,000	
do .....	1895...r	4g. M & N	May 1, 1925	300,000	
do .....	1897.c&r	4g. A & O	April 1, 1927	500,000	
do .....	1899.c&r	3 1/2g.M & N	May 1, 1929	350,000	
Sewer loan.....	1891.c&r	4g. J & J	July 1, 1921	1,125,000	
do .....	1892.c&r	4g. M & S	Mar. 1, 1922	500,000	
do .....	1893.c&r	4g. A & O	April 1, 1923	500,000	
do .....	1895.c&r	4g. M & N	May 1, 1925	800,000	
do .....	1896.c&r	4g. J & D	June 1, 1926	500,000	
do .....	1897.c&r	4g. A & O	April 1, 1927	300,000	
do .....	1898.c&r	3 1/2g.A & O	April 1, 1928	200,000	
do .....	1899.c&r	3g. M & N	May 1, 1929	250,000	
Weybosset Bridge.ln.1899.c&r	3 1/2g.M & N	May 1, 1929	270,000		
Water loan.....	1871.c&r	6g. J & J	July 1, 1900	820,000	
do .....	1872.c&r	5g. J & J	July 1, 1900	1,180,000	
do .....	1874.c&r	5g. J & J	July 1, 1900	2,000,000	
do .....	1876.c&r	5g. J & J	July 1, 1906	1,500,000	
do .....	1886.c&r	3 1/2g.M & S	Sept. 1, 1916	483,000	
do .....	1893.c&r	4g. A & O	Apr. 1, 1923	817,000	
do .....	1896...r	4g. J & D	June 1, 1926	200,000	
do .....	1897.c&r	4g. A & O	Apr. 1, 1927	250,000	
Highway loan.....	1894...r	4g. M & N	May 1, 1924	1,200,000	
do do .....	1897...r	4g. A & O	Apr. 1, 1927	500,000	
Johnston annexat'n.1899...r	3	M & S	Sept. 1, 1939	166,000	

**JOHNSTON BONDS—**

School Dist. No. 15.1894...c	4s	A & O	Oct. 1, 1909,	25,000
do do .....	4s	A & O	Oct. 1, 1924,	30,000
School Dist. No. 1.1897...c	4s	M & N	Nov. 1, 1927,	17,000
Town bonds, .....	4s	F & A	Feb. 1, 1912,	50,000
do do .....	4s	F & A	Feb. 1, 1917,	59,000

**DENOMINATIONS OF BONDS.**—The coupon bonds are for \$1,000 the registered bonds for \$1,000 and multiples of the same. All coupon bonds are transferable into registered bonds at the option of the holder.

**INTEREST** on the bonds is payable as follows:

Title of Loan	Interest, where payable.
Davis estate loan, due 1909.....	N. Y., Nat. City Bank, and Prov.
Park loan .....	N. Y., Nat. City Bank, and Prov.
Public improvement loans.....	Providence, City Treasury, and N. Y.
School loan, due 1911 and 1927.....	N. Y., Nat. City Bank, and Prov.
do due 1925 and 1929.....	Providence, City Treasury.
Sewer bonds.....	N. Y., Nat. City Bank, and Prov.
Water 6s, due 1900.....	Providence, City Treasury.
do 5s of 1872, due 1900.....	Boston, Eliot Nat. Bank, and Prov.
do 5s of 1874, due 1900.....	N. Y., Nat. City Bank and Prov.
Water 5s, due 1906.....	New York, Nat. City Bank, & Prov.
do 3 1/2s, due 1916.....	do do
do 4s, due 1923 and 1927.....	do do
do 4s, due 1926.....	Providence, City Treasury.
Highway, due 1924 and 1927.....	do do
Johnston school bonds.....	Industrial Trust Co., Providence.
Johnston town bonds.....	Union Trust Co., Providence.
Johnston annexation bonds.....	Providence, City Treasurer.

**TOTAL DEBT, SINKING FUNDS, ETC.**—The subjoined statement shows the total municipal debt of Providence (including that assumed by annexing a portion of Johnston), the sinking fund held by the city against the same, the water debt, and the city's floating debt on the dates given.

	Jan. 1, 1900.	July 1, 1898.	July 1, 1897.
Bonded debt (incl. water d't).	\$17,311,000	\$16,860,000	\$16,860,000
Floating debt .....	646,264	1,070,387	451,692
Total debt.....	\$17,957,264	\$17,930,387	\$17,311,692
Sinking funds, etc.....	3,955,261	4,104,021	3,687,981
Net debt.....	\$13,998,003	\$13,826,366	\$13,623,711
Water debt (included above).	\$7,300,000	\$7,250,000	\$7,250,000

The debt of the city of Providence, less the sinking fund and water debt, is 3.55 per cent of the assessed valuation of the city.

The notes representing the floating debt on Jan. 1, 1900, were all held by the Commissioners of the Sinking Funds, Dexter Donation and the trustees of the Public School Teachers' Retirement Fund, and were issued for and are chargeable to the following accounts:

Sewerage .....	\$217,000
Special highway loan.....	300,000
Blackstone Park improvement loan.....	15,000
Casino .....	19,558
Water-works construction.....	50,000
Electric wires .....	19,705
Weybosset Bridge and river walls.....	25,000
Total .....	\$646,264

**SINKING FUNDS.**—All sinking funds must be invested in bonds or notes of the city of Providence or in the following classes of bonds, viz.: United States, any of the New England States, Boston, Worcester, Cambridge, Springfield and Fall River, Mass.; New York, Albany, Rochester, Buffalo, New Haven, Hartford, Chicago, Detroit, Minneapolis, St. Paul and Baltimore.

The bonds of each of said cities shall be lawful investment of said sinking fund only so long as its indebtedness, less its water debt and sinking fund, shall not exceed 7 per cent of its assessed valuation.

The loans for the redemption of which sinking funds are held by the commissioners, and the amounts of the sinking funds Jan. 1, 1900, are shown by the following table:

Public improvement loan, due in 1900.....	\$139,758 93
Public-improvement loan, due in 1929.....	2,123 20
Public improvement loan due in 1937.....	25,444 82
Water loans, due in 1900.....	1,297,532 16
Water loan, due in 1906.....	256,718 80
Water loan, due in 1916.....	104,420 28
Water loan, due in 1923.....	57,124 33
Water loan, due in 1926.....	32,733 72
Water loan, due in 1927.....	38,103 70
Davis estate loan, due in 1909.....	32,731 49
School loan, due in 1911.....	145,203 75
School loan, due in 1925.....	76,909 64
School loan, due in 1927.....	107,147 87
School loan, due in 1929.....	37,493 66
Sewer loan, due in 1921.....	268,331 68
Sewer loan, due in 1922.....	147,802 15
Sewer loan, due in 1923.....	117,778 77
Sewer loan, due in 1925.....	193,719 54
Sewer loan, due in 1926.....	118,028 68
Sewer loan, due in 1927.....	66,704 44
Sewer loan, due in 1928.....	24,088 11
Sewer loan, due in 1929.....	6,260 09
Park loan, due in 1922.....	149,027 02
Park loan, due in 1947.....	17,632 98
Highway loan, due in 1924.....	327,567 01
Highway loan, due in 1927.....	114,962 77
Weybosset Bridge loan, due in 1929 ..	31,880 05

Johnston Annexation loan, due 1939.....	\$2,671 78
Johnston School District No. 15, loan due in 1909.....	7,119 36
Johnston School District No. 15, loan due in 1924.....	3,340 68
Johnston School District No. 1, loan due in 1927.....	1,455 72
Johnston loan due in 1912 and 1917 .....	8,444 47

Total sinking funds Jan. 1, 1900.....\$3,955,261 35

**WATER WORKS.**—The water works construction account to Oct. 1, 1899, amounted to \$6,855,506 23. In year 1898-99 income from water rents, etc., was \$545,330 85; cost of maintenance \$92,247 32; interest on water loans, \$352,123 89; surplus, \$100,959 64.

**ASSESSED VALUATION.**—The valuation and tax rate have been as follows, real estate being assessed at "about two-thirds cash value:"

Years.	Real	Personal	Total	Tax per \$1,000.	Amount of Tax.
1899.	\$146,701,900	\$41,799,880	\$188,501,780	16.50	\$3,110,279 37
1898.	142,430,200	39,127,920	181,558,120	16.50	2,995,708 98
1897.	135,805,460	38,237,020	174,042,480	16.50	2,871,700 92
1896.	133,296,200	40,936,300	174,232,500	16.50	2,874,836 25
1895.	129,438,060	40,346,500	169,784,560	16.00	2,716,552 96
1890.	104,684,440	35,932,620	140,617,060	15.00	2,109,255 90
1880.	88,012,100	27,908,900	115,921,000	13.50	1,564,933 50
1870.	52,511,800	40,565,100	93,076,900	13.50	1,256,538 15
1860.	37,089,800	21,042,000	58,131,800	5.60	325,538 80

The tax rate in 1899 included State tax of \$1.80 and city tax \$14.70

**POPULATION.**—The population for 1899 is estimated at 168,000 in 1890 it was 132,043; in 1880 it was 104,856; in 1870 it was 68,904.

**SOUTH KINGSTOWN.**—J. A. ALLEN, Treas.

This town is in Washington County.

LOANS—	When Due.	Tax valuation, real.....	\$2,968,680
IMPROVEMENT BONDS—		Tax valuation, personal.	2,028,420
4s, J&D, \$121,000.....	Dec. 15, 1900	Total valuation 1899...	4,997,100
(part due yearly) to Dec. 15, 1921		Assessment is 7-10 actual value.	
Bond. debt Feb. 1, 1900.....	\$121,000	Total tax (per \$1,000) '99.....	\$7.00
Floating debt.....	12,000	Population in 1890 was.....	4,823
Total debt Feb. 1, 1900.....	133,000	Population in 1880 was.....	5,114

The above bonds become due yearly in amounts of \$5,000 and \$6,000 alternately. On December 15, 1900, \$5,000 will be taken up.

**INTEREST** is payable by the Rhode Island Hospital Trust Company and at the Town Treasurer's office.

**TIVERTON.**—This town is in Newport County.

LOANS—	When Due.	Assessed valu. personal.	\$867,700
4s, M&S, \$23,000.....	1900-1922	Total assessed value, '99	2,678,324
(\$1,000 annually on Sept. 1.)		Assessment at full value.	
Bonded debt Sept. 1, '99.....	\$23,000	Tax rate (per \$1,000) '99.....	\$8.00
Assessed valuation, real, 1,810,624		Population 1895.....	2,964

**WARREN.**—CHARLES W. GREENE, Treasurer.

This town is in Bristol County.

LOANS—	When Due.	Assessed valuation, per l.	\$1,453,750
REFUNDING BONDS—		Total valuation 1899...	3,656,000
4s, g., \$74,000.....	1900 1922	Assessment abt. 80% actual value.	
(\$3,000 yearly on Oct. 1 to 1917,		Tax rate (per \$1,000) 1899...	\$11.00
and \$4,000 yearly thereafter.)		Population in 1890 was.....	4,489
Bonded debt Feb. 1, 1900	\$74,000	Population in 1900 (est.) .....	5,000
Assessed valuation, real, \$2,202,250			

**INTEREST** payable at the Massachusetts Loan & Trust Co., Boston.

**WESTERLY.**—JAMES M. PENDLETON, Treas.

This town is in Washington County.

LOANS—	When Due.	Tax valuation, person'l.	\$1,107,325
REFUNDING BONDS—		Total valuation 1899 .....	6,518,425
4s, g, J&J, \$30,000.....	Jan. 2, 1929	Tax (per \$1,000) 1899...	14.70
WATER LOAN—		Population in 1895.....	7,636
4s, M&S, \$200,000.....	Sept. 1, 1927	Population in 1890.....	6,813
3 1/2, g, F&A, \$73,000.....	Feb. 1, 1929	School District No. 1.	
Bonded debt Feb. 1, 1900.	\$303,000	FUNDING BONDS—	
Sinking fund.....	\$1,767	4 1/2s, M&S, 35,000.....	1921
Net debt Feb. 1, 1900.....	271,233	Subject to call after 1896	
Float'g debt (additional)	15,000	Interest payable in Westerly.	
Water debt (included)...	273,000	School tax (per \$1,000) 1899.	\$6.00
Tax valuation, real.....	5,411,100		

**INTEREST** is payable at the U. S. Mortgage & Trust Co., N.Y. City

**WOONSOCKET.**—{GEO. W. GREENE, Mayor.

{S. P. COOK, Treasurer.

Woonsocket is in Providence County. Aside from the following obligations Woonsocket endorses first mortgage bonds of the Woonsocket & Pascoag RR. to the amount of \$100,000.

LOANS—	When Due.	REFUNDING WATER BONDS—
FUNDING BONDS—		4s, A&O, g., \$150,000.
4s, J&D, \$40,000.....	1900 to 1903	Bond. debt Feb. 1, 1900.
(\$10,000 yearly on Dec. 1.)		Floating debt.....
4s, F&A, \$200,000.....	Aug. 1, 1907	Total debt Feb. 1, 1900..
4s, g, A&O, \$339,000.	Apr. 1, 1924	Sinking fund.....
4s, g, M&N, 350,000.	May 1, 1927	Net debt Feb. 1, 1900...
SEWER BONDS—		Water debt (included)...
4s, g, F&A, \$50,000.	Aug. 15, 1921	Assessed val'n, real... ..
4s, g, F&A, 50,000.	Feb. 15, 1921	Assessed val'n, pers'n'l.
4s, F&A, 50,000.	Feb. 15, 1925	Total valuation 1899...
4s, F&A, 50,000.	Aug. 15, 1925	Assessment about 2/3 actual value.
WATER BONDS—		Tax rate (per \$1,000) '99...
4s, g, M&N, \$92,000.	Nov. 1, 1916	Population 1890.....
4s, g, M&N, 100,000.	May 1, 1915	Population 1895.....
4s, g, M&N, 100,000.	May 1, 1915	Population 1899 (est.) .....
4s, g, M&N, 90,000.	Nov. 1, 1916	Interest payable in Woonsocket.

**PAR VALUE OF BONDS.**—Bonds are for \$1,000 each.

**CITY PROPERTY.**—The city owns real estate and personal property valued at \$1,207,000.



# State of Connecticut.

ITS  
DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen  
Total area of State (square miles) - - - - - 5,004  
State Capital - - - - - Hartford  
Governor (term expires Jan. '01) - - - - - Geo. E. Lounsbury  
Secretary of State (term expires Jan. '01) - - - - - Huber Clark  
Treasurer (term expires Jan. '01) - - - - - Charles S. Mersick

Legislature meets biennially in odd years on the Wednesday following the first Monday in January. There is no limit on the length of the session.

**HISTORY OF DEBT.**—For a brief history of the Connecticut State debt see STATE AND CITY SUPPLEMENT of April, 1895, page 36. The condition of Connecticut's debt now is as follows:

NAME AND PURPOSE.	-Interest-		Principal.	
	Rate	Pay'le.	When Due.	Outstand'g.
War loan.....	1865	Ceased.	Oct. 1, 1885	\$100
do renewal 1882 c & r	3½	J & J	Jan. 1, 1903	500,000
do do 1883 r	3½	J & J	Jan. 1, 1903	1,000,000
do do 1885.....	3	A & O	Oct. 1, 1910	1,740,000

**PAR VALUE OF BONDS**—The bonds are all for \$1,000 or \$10,000

**INTEREST** on all bonds is payable in Hartford, Conn.

**TOTAL DEBT, ETC.**—

	Oct. 1, 1899.	Oct. 1, 1898.	Oct. 1, 1897.	Oct. 1, 1896.
Total funded debt. . . . .	\$3,240,100	\$3,240,100	\$3,240,200	\$3,240,200
Civil list funds.....	682,884	463,891	123,028	290,734

Net debt.....\$2,557,216 \$2,776,209 \$3,117,172 \$2,949,466

**ASSESSED VALUATION.**—Assessed value formerly about 50 per cent of actual value; now believed to be higher.

Years.	Tax valuation.	Years.	Tax valuation.
1898.....	\$552,887,762	1894.....	\$441,001,581
1897.....	534,465,257	1893.....	416,323,252
1896.....	529,621,165	1892.....	381,261,607
1895.....	452,863,714	1888.....	354,557,515

**DEBT LIMITATION.**—The Constitution of Connecticut contains but a single provision restricting the debt-making power. The provision is Article 25, adopted as an amendment in 1877, and is as follows:

No County, City, Town, Borough or other Municipality, shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any Town or City to protect by additional appropriations of money or credit any railroad debt contracted prior to the adoption of this amendment.

The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes; whatever restrictions have been made from time to time are contained in enabling acts and in city charters.

As to towns, we notice that there is a general law granting them unlimited power to issue bonds. According to section 140, chapter 23 of the Revised Statutes, "when any town shall have made appropriations "or incurred debts, or shall hereafter make appropriations or incur "debts exceeding ten thousand dollars, it may issue bonds, either registered or with coupons attached, or other obligations, payable at such "times and at such annual rate of interest not exceeding 6 per cent, "payable annually or semi-annually, as it shall determine," &c. Cities have had no such general authority conferred upon them.

**Exemption from Taxation** has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads; and this exemption has been extended to new bonds issued for the purpose of redeeming or providing a fund to redeem the railroad aid bonds above referred to. This exemption is found in Section 3,820, Chapter 241 of the Revised Statutes (last clause of Section), and the bonds there named are those "issued by any town or city in aid of the "construction of the railroads of the Connecticut Western Railroad "Company, the New Haven Middletown & Willimantic Railroad Company, the Shepaug Valley Railroad Company, the Connecticut Valley "Railroad Co., the Connecticut Central Railroad Company, or either of "them." All railroads which are in whole or in part in the State are taxed by the State under Section 3920, Chapter 244 of the Revised Statutes, so that the tax on these bonds is paid by the railroads.

**Exemption from tax** of new bonds issued to redeem or to provide a fund to redeem the railroad aid bonds, or to redeem or to provide a fund to redeem any reissue of the same, is conferred fully by an act approved June 19, 1889, and found in the "Public Acts" for that year.

**POPULATION OF STATE.**—Population has been as follows:

1890.....	746,258	1860.....	460,147	1830.....	297,675
1880.....	622,700	1850.....	370,792	1820.....	275,148
1870.....	537,454	1840.....	309,978	1810.....	261,942

**SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.**—At the session in 1899 material changes were made in the provisions regulating the investment of the deposits of the savings banks of Connecticut. We give below the law as thus amended. The Act of 1899 is entitled "An Act concerning Investments of Savings Banks", and is as follows. The separation into paragraphs and the figures in brackets which number and begin the paragraphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part desired; otherwise we give the section as it reads and was passed.

Section 1800 of the General Statutes, as amended by chapter CCXXIX of the Public Acts of 1893 and by chapter CCXVII of the Public Acts of 1897 is hereby amended to read as follows: Savings banks may invest—

(1) Not exceeding twenty per centum of their deposits and surplus in notes secured by the pledge of stocks or bonds as collateral security: *provided*, said stocks or bonds shall have paid dividends or interest of not less than three per centum per annum during the two years next preceding that in which the respective loan is made; or

by the pledge of any stocks, bonds, or other obligations which, under the provisions of this act, can be purchased by savings banks; and may invest not exceeding twenty per centum of their deposits and surplus in notes, each of which shall be the joint and several obligation of two or more parties, all residents of this State.

(2) And may invest in the bonds of the United States, the District of Columbia, any of the New England States, or any of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Kentucky, Michigan, Indiana, Illinois, Iowa, Wisconsin, Minnesota, Missouri, Nebraska, Kansas, California, Colorado, and Oregon;

(3) In the bonds of any city in the New England States, or in the State of New York; of Newark, Paterson and Trenton in the State of New Jersey; of Philadelphia in the State of Pennsylvania; of Cincinnati, Cleveland, Columbus, Dayton, and Toledo in the State of Ohio; of Louisville in the State of Kentucky; of Detroit in the State of Michigan; of Chicago in the State of Illinois; of Milwaukee in the State of Wisconsin; of St. Louis in the State of Missouri; of Omaha in the State of Nebraska;

(4) Or in the obligations of any of the counties, towns, cities, boroughs, and school districts in this State,

(5) Or in the capital stock of any bank or trust company located in this State, or in the city of New York in the State of New York, or in Boston in the State of Massachusetts;

(6) Or in the bonds of any other incorporated city located in any of the States mentioned in this act, having not less than twenty thousand inhabitants, as ascertained by the United States or State census, or any municipal census taken by authority of the State next preceding such investment; *provided*, the amount of the bonds of said city, including the issue in which such investment is made and its proportion (based on the valuations contained in the assessment for taxation next preceding such investment) of the county and town debt, after deducting the amount of its water debt, and the negotiable securities in the sinking funds which are available for payment of its bonds, does not exceed seven per centum of the valuation of property in said city as assessed for taxation next preceding such investment; *provided, always*, that the State or city issuing said bonds has not defaulted payment of any of its funded indebtedness or interest thereon within fifteen years next preceding the purchase of such bonds by the savings bank; but this act shall not be held to authorize the investment of any funds in any "special assessment bonds" or "improvement bonds", so called, which are not direct and primary obligations of the city issuing the same;

(7) Or in the bonds of any railroad company organized under the laws of any of the States mentioned in this Act, and which bonds are secured by a first mortgage (as the only mortgage security) given by said railroad company upon some portion of the railroad owned by it, or given by a railroad company (a majority of the capital stock in which is owned by the railroad company issuing said bonds), upon some portion of the railroad owned by it but leased or operated by the railroad company issuing said bonds, and which portion of said railroad in either case shall be located wholly or in part in one or more of the States mentioned in this Act, *provided* the entire railroad of said company is located wholly within the United States; or in the consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of said company; *provided*, that in every case the railroad company in the bonds of which an investment is made shall have paid each year, for a period of not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per centum per annum upon its entire capital stock outstanding; and *provided, further*, that said outstanding capital stock at the time of such investment equals or exceeds in amount one-third of the entire outstanding issue of said bonds; also in the bonds of the following-named railroad corporations, viz:

- Boston & Albany Railroad Company,
- Boston & Lowell Railroad Company,
- Boston & Maine Railroad Company,
- Concord & Montreal Railroad Company,
- Fitchburg Railroad Company,
- Harlem River & Port Chester Railroad Company,
- Maine Central Railroad Company,
- New England Railroad Company,
- New York & New England Railroad Company,
- New York, New Haven & Hartford Railroad Company,
- Old Colony Railroad Company,

and in any general or consolidated mortgage bonds issued by any of the following-named railroad corporations to retire all of the outstanding prior mortgage bonds secured upon the property covered by said general or consolidated mortgage:—

- Chicago & North Western Railway Company,
- Chicago, Burlington & Quincy Railroad Company,
- Chicago, Milwaukee & St. Paul Railway Company,
- Chicago, Rock Island & Pacific Railway Company,
- Chicago & Alton Railroad Company,
- Cleveland & Pittsburg Railroad Company,
- Lake Shore & Michigan Southern Railway Company,
- Michigan Central Railroad Company,
- Morris & Essex Railroad Company,
- New York Central & Hudson River Railroad Company,
- Pennsylvania Railroad Company,
- St. Paul, Minneapolis & Manitoba Railway Company,
- Eastern Railway of Minnesota, Northern Division,

and in the mortgage bonds hitherto issued which the said consolidated or general mortgage bonds are to retire at maturity; *provided*, that at no time within five years next preceding the date of such investment shall such railroad corporation have failed regularly and punctually to pay the principal at maturity, (or as extended,) and interest of all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years; further, that at the date of every such dividend the outstanding capital stock of such railroad corporation shall have been equal to at least one-third of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made, but this Act shall not be held to authorize any investment in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railroad company.

(8) All other investments shall consist of deposits in incorporated banks or trust companies located in this State or in the States of New York, Massachusetts, or Rhode Island.

(9) Or of loans secured by mortgage on unincumbered real estate situated in this State, worth double the amount of the loan secured thereon, *provided* that any savings bank in the towns of Putnam, Brooklyn and Killingly may loan on land located in the County of Providence in the State of Rhode Island; any savings bank in the town of Ridgefield may loan on land located in the County of Westchester in the State of New York; any savings bank in the town of Enfield or in the town of Stafford may loan on land located in the County of Hampden in the State of Massachusetts; and any savings bank in the town of Stonington may loan on land located in the County of Washington in the State of Rhode Island.

It would seem according to the foregoing amendment of section 1800 that only forty per cent of the deposits and surplus of any savings bank may be employed on personal security, but that no limit is placed upon the amount which may be invested in the other securities mentioned in the section.



The subjoined sections, 1803, 1804, 1805 and 1806, provide certain restrictions with reference to loans—section 1803 restricting loans on Mortgage Security to Manufacturing Corporations and Ecclesiastical Societies; section 1804 restricting amount of loans to one party on personal security; section 1805 forbidding loans on single names.

SEC. 1803. No loan shall be made by any savings bank to any corporation or association or ecclesiastical society, secured by mortgage upon their property, unless the same shall be accompanied by the individual guarantee of some responsible party or parties, or by other collateral security of equal value to the amount of the sum loaned, and the directors or trustees of any such bank consenting to any loan contrary to the provisions of this section shall be held individually responsible to the full extent of such loan.

SEC. 1804. No savings bank having more than twenty-five thousand dollars deposits shall loan on personal security to any one person, company, or interest, more than three per cent of its deposits at the time of making such loan.

SEC. 1805. No savings bank shall buy, or lend any money upon, any obligation on which only one person or firm shall be holder, without taking additional security for the same equivalent to the guaranty or indorsement of some other responsible party.

Besides the ordinary safeguards which are in all savings bank laws there is one of no little importance that ought to aid materially in preventing incautious loans. We refer to the provision below.

SEC. 1806.—When any loan or investment is made by any savings bank, the names of the directors or trustees consenting thereto shall be entered upon the records of said bank, and said record shall be at all times open to the inspection of the corporators and auditors of said bank and the Bank Commissioners, and be prima facie evidence of the truth of the statements therein contained.

TRUST FUNDS—HOW LOANED OR INVESTED—We find in Section 495 of the General Statutes the following liberal provisions providing that trust funds may be loaned or invested in the same securities savings banks are authorized to invest in.

SEC. 495.—Trust funds, unless it is otherwise provided in the instrument creating the trust, may be loaned on the security of mortgages on unencumbered real estate in this State, double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, city, or borough of this State, or in any bonds, stocks, or other securities which the savings banks in this State are or may be authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF CONNECTICUT

NOTE.—For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.

The relation which the towns, cities and boroughs of this State bear to one another is peculiar, and requires a word of explanation. The State is divided into eight counties, and these counties are made up of towns, numbering in the aggregate 167. The towns are the civil unit, and on the assessed valuation (which is called the "Grand List of each town") is levied the tax for State purposes as well as the tax for town expenditures. Within the town is often situated a city or a borough, or both, all of which may at the same time have bonds outstanding. There are ten cities, each with one exception bearing the same name as the town in which it lies. Of late several towns and cities whose limits were about identical have been consolidated and the outstanding bonds of both town and city are reported together without distinction. This is the case with the city and town of Hartford, which previous to April, 1896, reported their debts separately. The city and town of New London have been consolidated and also Bridgeport city and town. On December 7, 1897, city, town and school district of New Haven were likewise consolidated.

The borough stands in about the same relation to the town as does the city. The grand list as determined for the town is used by both the city and the borough in levying taxes, the city, for instance, putting a tax of its own on its share of the total grand list of the town. This tax is additional to the town tax. In some instances the schools are in the charge of school districts, which also are empowered to issue bonds and to levy a tax, so that to cover the total tax paid by a city it is necessary to take into account the State, town, city and school district levies. In the statements which follow we give under one heading the town and city, wherever they bear the same name, for though distinct corporations, their debts are to a greater or less extent the debts of a single community.

**ANSONIA.**—LOCKWOOD HOTCHKISS, JR., Mayor.  
FRED M. DREW, Treasurer.  
Ansonia is in New Haven County. By an act of the Connecticut Legislature of 1893 the borough, town and fire district of this name were consolidated to form the present city.

LOANS—	When Due.	Demand notes.....	\$5,500
TOWN OF ANSONIA BONDS—		Total debt Feb. 1, 1900.....	330,500
4s, g., J&J, \$100,000, g. Jan. 1, 1912		Sinking fund.....	8,077
Subject to call after Jan. 1, 1902		Tax valuation 1899.....	8,048,827
CITY OF ANSONIA BONDS—		Assessment about actual value.	
4s, g., M&N, \$150,000, g. May 1, '15		Tax rate (per \$1,000) 1899.....	\$11'00
BOROUGH OF ANSONIA BONDS—		Population in 1890 was.....	10,342
3½s, A&O, \$75,000.....	1908	Population in 1900 (est.).....	14,000

**BETHEL.**—WILLIAM H. JUDSON, Treasurer.

LOANS—	When Due.	Total debt Aug. 12, 1899.	\$62,300
FUNDING BONDS—		Assessed valuation, real.....	1,138,219
4s, M&N, \$18,000.....	1900-1908	Assessed valuation, per'l.....	63,545
(\$2,000 yearly on May 1.)		Total valuation 1898.....	1,207,764
4s, A&O, \$30,000.....	Oct. 1, 1919	Assessment about ¾ actual value.	
Bonded debt Aug. 12, 1899.....	\$48,000	Tax rate (per \$1,000) 1898.....	\$15'00
Floating debt.....	14,300	Population in 1890 was.....	3,401
		Population in 1890 (est.).....	3,401

INTEREST payable at the Importers' & Traders' Nat. Bank, N. Y.

**BETHEL.**—H. H. WOODMAN, Treasurer.

LOANS—	When Due.	Floating debt.....	\$7,000
WATER-WORKS BONDS—		Total debt Feb. 1, 1900.....	39,000
6s, M&S, \$8,000.....	Sept. 1, 1903	Tax valuation 1898.....	1,038,782
6s, M&S, 9,000.....	Sept. 1, 1908	Estimated actual value.....	2,000,000
WATER BONDS, 1895—		Borough tax rate (per \$1,000).....	\$5'00
4s, A&O, 15,000.....	1915, '20, '25	Population in 1890 was.....	2,335
(\$5,000 due each year on Oct. 1.)		Population in 1899 (est.).....	3,000
Bonded debt Feb. 1, '00..	\$32,000		

INTEREST is payable at the Importers' & Traders' Nat. Bank, N. Y.

**BLOOMFIELD.**—F. L. GRUNGER, Clerk.

This town is situated in Hartford County.		Total valuation 1899.....	\$775,305
Bonded debt Oct. 1, 1899.....	\$58,000	Assessment from ¾ to actual value.	
Floating debt.....	7,136	Tax rate (per \$1,000) '99.....	\$15'00
Total debt Oct. 1, 1899.....	65,136	Population in 1895 was.....	1,264
Tax valuation, real.....	655,642	Population in 1890 was.....	1,308
Tax valuation, personal.....	119,663		

INTEREST is payable at the Mechanics' Savings Bank.

**BRIDGEPORT.**—BERNARD KEATING, Auditor.

This city is in Fairfield County. In 1889-90 the town and city of Bridgeport were consolidated, the city assuming the town's debt.		Bonded debt Apr. 1, '99..	\$1,625,000
LOANS—	When Due.	Floating debt.....	14,500
CITY & FUNDING BONDS—		Total debt Apr. 1, '99..	1,639,500
7s, J&J, \$150,000.....	July 1, 1900	Sinking fund.....	329,824
5s, J&J, 150,000.....	July 1, 1903	Net debt Apr. 1, 1899..	1,309,676
3½s, J&J, 125,000.....	July 1, 1915	Assessed valuation 1898.....	5,877,580
4s, J&J, 400,000.....	July 1, 1919	Assessment about actual value.	
4s, ..... 500,000.....	1924	Tax rate (per \$1,000) '99.....	\$12'90
COURT HOUSE (TOWN BONDS)—		Value city property.....	1,991,996
4½s, J&J, \$150,000.....	July 1, 1910	Population 1890.....	48,856
(Subject to call after July 1, 1900.)		Population 1899 (est.).....	67,000
4½s, J&J, \$150,000.....	June 1, 1918		
(Subject to call after June 1, 1903)			

**BRISTOL.**—HARMON PAYNE, Treasurer.

This town is situated in Hartford County.		Floating debt.....	\$103,503
LOANS—	When Due.	Total debt.....	253,503
FUNDING BONDS—		Sinking funds.....	35,753
4s, J&J, \$12,000.....	Jan. 2, 1903	Net debt Jan. 1, 1900.....	217,750
4s, J&J, 14,000.....	Jan. 2, 1908	Tax valuation 1899.....	5,672,548
4s, J&J, 100,000.....	July 1, 1927	Assessment is ½ actual value.	
HIGH SCHOOL BONDS—		Town tax (per \$1,000) '99..	\$10'00
4s, J&J, \$24,000.....	Jan. 1, 1901	Population in 1890 was....	7,382
(\$8,000 each 5th yr) to Jan. 1, 1911		Population in 1900 (est.)..	9,500
Interest paid at Bristol Nat. Bk.			
Bonded debt Jan. 1, '00.....	\$150,000		

**BROOKLYN.**—THEODORE D. POND, Clerk.

This town is in Windham County.		Total debt Sept. 15, '99..	\$28,420
LOANS—	When Due.	Sinking fund.....	1,840
4s, M&M, \$28,000.....	May 1, 1903 to May 1, 1928	Net debt Sept. 15, 1899..	26,580
(\$3,000 in 1903 and \$5,000 in the years 1908-13-18-23-28.)		Total valuation 1899.....	1,263,433
Bonded debt Sept. 15, '99.....	\$28,000	Tax rate (per \$1,000) 1899.....	\$10'00
Floating debt.....	420	Population in 1890 was.....	2,628

INTEREST is payable at Town Treasurer's office.

**CANTON.**—J. H. BIDWELL, Treasurer.

This town is in Hartford County.		Sinking fund and cash..	\$9,431
LOANS—	When Due.	Net debt Sept. 15, 1899..	23,601
Notes, \$5,000.....	4s, May 1, 1900	Assessed valuation 1898.....	1,558,686
" 5,000.....	4s, May 1, 1905	Assessm't about 65% actual value.	
" 5,000.....	4s, May 1, 1910	Tax rate (Town) per M.	
" 7,000.....	4s, May 1, 1915	1899.....	\$16'00
Funded debt Sept. 15, '99.....	\$22,000	Population 1890.....	2,500
Floating debt.....	11,032	Population 1900 (est.)...	3,500
Total debt Sept. 15, 1899..	33,032		

**CHATHAM.**—A. H. CONKLIN, Auditor.

This town is in Middlesex County.		Tax valuation, real.....	\$536,332
LOANS—	When Due.	Tax valuation, personal.....	224,372
RAILROAD AID BONDS—		Total valuation 1899.....	760,704
4s, J&J, \$40,000.....	Jan. 1, 1911	Assessm't from 2/3 to ¾ act. value.	
3-75s, J&D, 35,000.....	June 1, 1910	Tax rate (per \$1,000) '99.....	\$25'00
3-65s, J&D, 37,000.....	June 1, 1909	Population in 1890 was.....	1,949
Bonded debt Sept. 5, '99.....	\$112,000		

OPTIONAL.—Ten thousand dollars of the 4 per cent bonds are subject to call after 10 years and \$10,000 after 15 years.

TAX FREE.—All of the town's bonds are exempt from taxation.

INTEREST payable at Central National Bank, Middletown, Conn.

**COLCHESTER.**—W. B. OTIS, Treasurer.

This town is situated in New London County.		Tax valuation 1898.....	\$963,780
LOANS—	When Due.	Assessment about 2/3 actual value.	
4s, M&N, \$35,000.....	May, 1900, to (\$1,000 due yearly) May, 1934	Tax rate (per \$1,000) 1900.....	\$18'00
Town bonds and notes.....	\$58,000	Population in 1890 was.....	2,988
Floating debt.....	5,922	Population 1899 (est.).....	2,500
Total debt Sept. 1, 1899.....	63,922		

**DANBURY.**—CHARLES KERR, Mayor.  
MORRIS MEYERS, Treasurer.

The City of Danbury is situated in Danbury Town, Fairfield County.		4s, J&J, \$75,000.....	July 1, 1900
LOANS—	When Due.	(Payable \$3,000 semi-an. to 1912.)	
IMPROVEMENT BONDS—		4s, J&J, \$45,000.....	Jan. 1, 1920
4s, J&J, \$155,000.....	Jan. 1, 1920	Bonded debt Feb., 1900.....	\$610,000
4s, J&J, 100,000.....	July, 1923	Floating debt.....	286,841
FUNDING BONDS—		Total debt Feb. 1, 1900..	899,841
4s, M&N, \$150,000.....	1927 to 1936 (\$10,000 annually and \$50,000 in 1937, on May 1.)	Water debt (incl. above).....	208,000
WATER BONDS—		Total valuation 1899.....	11,600,000
4½s, J&J, \$28,000.....	July 1, 1900	Assessment is ½ actual value.	
4½s, J&J, 30,000.....	July 1, 1905	Value of city property.....	\$600,000
4½s, J&J, 30,000.....	July 1, 1910	Tax rate (per \$1,000) 1899.....	\$6'50
		Population in 1890 was.....	16,552
		Population in 1899 (est.).....	20,000

INTEREST on the improvement bonds and on the water bonds of 1920 is payable at the National Park Bank, New York; on all other bonds at the Importers' & Traders' National Bank, New York.

**DERBY.**—EDWARD J. CONDON, Mayor.  
CHARLES E. CLARK, Treasurer.

This city is situated in New Haven County. By enactment of the Legislature in 1893 the town of Derby, borough of Birmingham, and the school districts of the town, were consolidated under one form of government, assuming the name of the "City of Derby." The consolidation took effect on January 1, 1894, and the debts of the town, borough and school districts were assumed by the city.

LOANS—		When Due.	Bonded debt Jan. 1, 1900.....	\$194,000
SEWER BONDS—		Floating debt.....	8,956	
3½s, g., J&J, \$22,000.....	July 1, 1914	Total debt.....	202,956	
(Subj. to call after July 1, 1900.)		Sinking fund and cash.....	26,653	
FUNDING BONDS—		Net debt Jan. 1, 1900.....	176,303	
4s, A&O, \$60,000.....	Oct. 1, 1908	Interest is payable at Derby.		
4s, g., J&J, 102,000.....	July 1, 1914	Tax valuation 1899.....	\$5,105,704	
IMPROVEMENT BONDS—		Assessment same as actual value.		
4s, ..... 10,000.....	July 1, 1906	City tax (per \$1,000) 1899.....	\$9'00	
Subject to call since July 1, 1897.		Population (local estimate) ..	7,500	
		Population in 1890 was.....	5,969	



EAST HADDAM.—M. H. WATROUS, Clerk.

This town is in Middlesex County.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, Bonded debt, Floating debt. Includes assessed valuation and tax rate information.

EAST HARTFORD.—J. O. GOODWIN, Clerk.

This town is in Hartford County.

Table with columns: LOANS—, BRIDGE BONDS—, BRIDGE AND ROAD BONDS—, Bonded debt, Floating debt. Includes assessed valuation and tax rate information.

ENFIELD.—J. K. BISSLAND, Treasurer.

This town is in Hartford County.

Table with columns: LOANS—, TOWN BONDS—, Bonded debt, Floating debt. Includes assessed valuation and tax rate information.

ESSEX.—THOMAS D COULTER, Clerk.

This town is in Middlesex County.

Table with columns: LOANS—, REFUNDING RAILROAD BONDS—, MACADAM NOTES—, Net debt. Includes assessed valuation and tax rate information.

INTEREST is payable at the Essex Savings Bank. TAX FREE.—All bonds are exempt from taxation.

FAIRFIELD.—F. P. SHERWOOD, Treasurer.

This town is in Fairfield County.

Table with columns: LOANS—, TOWN BONDS—, Bonded debt, Floating debt. Includes assessed valuation and tax rate information.

FAIRFIELD CO.—{ JOHN H. LEIGHT, Treasurer. HENRY LEE, Secretary County Commissioners. County seats are Bridgeport and Danbury.

Table with columns: LOANS—, COUNTY BONDS—, JAIL BONDS—, Subject to call after July 1, 1899. Includes assessed valuation and tax rate information.

GLASTONBURY.—O. R. MORGAN, Treas.

This town is in Hartford County.

Table with columns: FUNDING BONDS—, Bonded debt, Floating debt. Includes assessed valuation and tax rate information.

GREENWICH.—JAMES R. MEAD, Treasurer.

This town is in Fairfield County.

Table with columns: Town debt, Town valuation, Tax rate, Borough debt. Includes assessed valuation and tax rate information.

GROTON.—NELSON MORGAN, Clerk.

Groton is in New London County.

Table with columns: LOANS—, REFUNDING—, Bonded debt, Floating debt. Includes assessed valuation and tax rate information.

INTEREST on the 6s is paid by the Mystic River National Bank at Mystic; on the 4s by the Town Treasurer.

HARTFORD.—{ MILES B. PRESTON, Mayor. C. C. STRONG, Treasurer.

The town and city of Hartford were consolidated on April 1, 1896, and their debts are no longer reported separately.

Table with columns: LOANS—, NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Includes detailed debt schedule.

\* Non-taxable. INTEREST on all of the city bonds is payable at the city treasury

Table with columns: TOTAL DEBT, Etc.—, Feb. 23, 1900, Apr. 1, 1899, Apr. 1, 1898. Includes total bonded debt, floating debt, sinking fund, and water debt.

WATER DEPARTMENT is self sustaining, raising from water rents \$30,000 to \$40,000 each year above interest on its bonds and all ordinary expenses.

ASSESSED VALUATION AND TAX RATE—

Table with columns: Years, Real Estate, Personal Property, Total, Tax Rate. Shows valuation and tax rate from 1888 to 1898.

\* School tax (average \$3 per \$1,000) additional.

POPULATION.—In 1890 the population of Hartford was 53,230 in 1880 it was 42,553; 1899 estimated at 77,000.

HARTFORD "FIRST SCHOOL DISTRICT."—George C. Bailey, Chairman of Commissioners.

Table with columns: LOANS—, When Due. Includes \$100,000 loan due May 1, 1927.

HARTFORD "ARSENAL SCHOOL DISTRICT."—G. H. Burt, Treasurer.

Table with columns: LOANS—, When Due. Includes \$100,000 loan due 1917 and \$20,000 loan due June 1, 1917.

HUNTINGTON.—J. TOMLINSON, Treasurer.

This town is in Fairfield County. (P. O. Shelton.)

Table with columns: LOANS—, When Due. Includes \$75,000 loan due July 1, 1917 and \$17,000 floating debt.

KILLINGLY.—F. T. PRESTON, Treasurer.

This town is in Windham County.

Table with columns: LOANS—, FUNDED LOAN 1893—, When Due. Includes \$74,526 loan on demand and \$126,048 total debt.

The funded loan of 1893 is held by the Chelsea Savings Bank, Norwich, Conn. The town pays interest on this loan at the rate of 5 per cent, the additional 1 per cent being credited to a sinking fund.

LITCHFIELD.—G. M. WOODRUFF, Treasurer.

Litchfield Village is the county seat of Litchfield County.

Table with columns: LOANS—, RAILROAD BONDS—, When Due. Includes \$20,000 loan on demand and \$14,000 floating debt.

MERIDEN.—{ EDWARD E. WEST, Mayor. HERMAN HESS, City Clerk.

The town and city of Meriden are situated in New Haven County. During the year 1896 the town of Meriden voted to consolidate the schools and assume the debt of all the school districts, amounting to \$61,010 45.

CITY OF MERIDEN BONDS.

Table with columns: LOANS—, FUNDING BONDS—, SEWER BONDS—, WATER BONDS—, When Due. Includes \$50,000 loan due July 1, 1914 and \$130,000 sewer bonds.

TOWN OF MERIDEN BONDS.—HERMAN HESS, Town Clerk.

Table with columns: LOANS—, FUNDING BONDS—, HIGH SCHOOL BONDS—, TOWN BONDS—, When Due. Includes \$130,000 loan due May 1900-12 and \$80,000 loan due May 1900-07.

INTEREST on the city's water and sewer and funding bonds is payable at the Importers' & Traders' National Bank, New York; on the improvement bonds at the Fourth National Bank, New York.

MIDDLETOWN.—{ HENRY E. WEEKS, Mayor. JAMES P. STOW, Treasurer.

Middletown City is situated in the town of Middletown, Middlesex County. The city and town are distinct corporations, and the debts of both are given below:

CITY OF MIDDLETOWN DEBT.

Table with columns: LOANS—, FUNDING DEBT BONDS—, WATER BONDS—, MUNICIPAL BUILDING—, SEWER BONDS—, When Due. Includes \$25,000 loan due Oct. 1, 1909 and \$50,000 loan due Nov. 1, 1914.

TOWN OF MIDDLETOWN DEBT.—W. C. HOWARD, Town Clerk.

Table with columns: RAILROAD BONDS—, When Due. Includes \$244,000 loan due Aug. 1, 1910 and \$160,000 loan due Jan. '01 to '08.

MILFORD.—RICHARD R. HEPBURN, Clerk.

This town is in New Haven County.

Table with columns: LOANS—, TOWN BONDS—, When Due. Includes \$3,000 loan due Jan. 1, 1915 and \$29,900 loan due Jan. 1, 1915.



NAUGATUCK.—GEORGE T. WIGMORE, Treas.

This borough is in New Haven County.

Table with columns: LOANS—, When Due., Total debt Mar. 1, 1930, Tax valuation 1899, Tax rate (per \$1,000) 1899, Population in 1890, Population in 1900(est.).

NEW BRITAIN.—MORRIS C. WEBSTER, Mayor. S. W. CLARK, Treasurer.

The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.

CITY OF NEW BRITAIN DEBT:

Table with columns: LOANS—, When Due., LOANS—, When Due. Includes categories like CITY BONDS, SCHOOL BONDS, SEWER BONDS, WATER BONDS.

TOWN OF NEW BRITAIN DEBT—AUGUST VOIGT, Treas.

Table with columns: Park bonds, Fundings, School bonds, do do, Bonded debt, Sinking fund assets, Assessed valuation, Tax rate, Population.

NEW CANAAN.—FRANCIS M. BLISS, Treas.

New Canaan is in Fairfield County.

Table with columns: LOANS—, When Due., Tax valuation, personal, Total valuation, Assessment about 2/3 actual value, Total tax, Population.

INTEREST is payable at the U. S. Mortgage & Tr. Co., N. Y. City.

NEW HAVEN.—C. T. DRISCOLL, Mayor. J. N. ROWE, Comptroller.

This city is the county seat of New Haven County. By an act of the General Assembly the city, town and school district of New Haven were consolidated December 7, 1897, under one government, and the city assumes the assets and liabilities of the other two governments.

NEW HAVEN CITY BONDS

Table with columns: BRIDGE BONDS—, When Due., LIBRARY BONDS—, CITY SEWERAGE—, BOULEVARD SEWERAGE—, PAVING BONDS—, MUNICIPAL PURPOSES—.

TOWN OF NEW HAVEN DEBT.

Table with columns: Air Line RR. bonds, East Haven, ref., Funding, Park bonds, do do, Quinipiac bridge, War loan.

\* Exempt from taxation.

i Payment is provided for by sinking fund.

For School District Debt see separate statement further below.

NEW HAVEN CITY SCHOOL DISTRICT

Table with columns: LOANS—, When Due., 4s, M&N, 4s, F&A, 4s, M&N.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each except the town war bonds, part of which are for \$200 and \$500.

INTEREST on all issues is paid at the City Treasury, except that interest on the school district bonds is payable at the New Haven County National Bank at present.

TOTAL DEBT, SINKING FUND, ETC.—

Table with columns: Total bonded debt of city, Floating debt, Total debt city, Sinking fund, Net debt, Total bonded debt of town, Floating debt, Total town debt, Total debt of School District, Floating debt.

Total debt of School District. \$730,000

Total indebtedness of consolidated city.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 51 per cent actual value."

Table with columns: Years, Valuation, Rate of Tax, Years, Valuation, Rate of Tax.

The Grand List does not include property estimated as follows on October 1, 1899:

Table with columns: Yale College, School-houses, Churches and institutions, State, county, town and city public property, Railroad property, Total.

POPULATION.—In 1890 population of the city was 85,981; in 1880 it was 62,882; in 1899 it was estimated at 110,000.

NEW HAVEN CO.—HIRAM JACOBS, Treasurer.

County seat is New Haven.

Table with columns: LOANS—, When Due., Bond. debt Feb., 1900, Tax valuation 1898, Population in 1890.

NEW LONDON {C. G. BECKWITH, Mayor. JOHN MCGINLEY, Treasurer.

The town and city are under one government and the following statement includes both.

Table with columns: LOANS—, When Due., ANNEXATION BONDS—, FLOATING DEBT BONDS—, PARK BONDS—, SCHOOL BONDS—, SEWER BONDS—.

INTEREST on the bonds is payable at the office of the Treasurer.

NORWALK.—C. L. GLOVER, Mayor. H. D. PRICE, City Treasurer. HERBERT R. SMITH, Town Clerk.

The town of Norwalk, in Fairfield County, contains the city of Norwalk, whose debt is included below. The city of South Norwalk whose statement is given under its own name is also in this town.

TOWN DEBT, VALUATION, ETC.

Table with columns: LOANS—, When Due., FUNDING BONDS—, Town bonds, Bonded debt, Floating debt, Total debt, Sinking fund assets, Net debt, Tax valuation, Tax rate, Population.

CITY DEBT, VALUATION, ETC.

Table with columns: LOANS—, When Due., REFUNDING FUNDED DEBT—, SEWER BONDS—, REFUNDING WATER BONDS—, MUNICIPAL PURPOSES—.

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.

NORWICH.—H. W. TIBBITS, Treasurer.

Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

Table with columns: LOANS—, Interest, Principal, NAME AND PURPOSE, CITY OF NORWICH DEBT.

TOWN OF NORWICH DEBT Oct. 1, '99—SAM'L H. FREEMAN, Treasurer.

PAR.—The city's bonds are all for \$1,000 each. TAX FREE.—All the issues of city bonds are exempt from taxation. INTEREST on city bonds is paid by city treasurer, and in some cases in Boston also.

Table with columns: TOTAL DEBT.—For a series of years city's debt has been: Total bonded debt of city, Certificates outstanding, Total, Balance in treasury, Net debt, Water debt included above.

The sinking fund receives yearly 1/2 mill on city and town list.

CITY PROPERTY.—The city owned property in 1898 valued at \$1,073,995. This included buildings, fire department, etc., as well as water works, which were held at \$800,000.

Table with columns: ASSESSED VALUATION.—Property assessed "at 3/4 cash value." Years, Real Estate, Personal Property, Total, City Tax.

The town grand list in 1898 was \$13,940,553; tax rate (per \$1,000) 1898, \$6.50, this being additional to city tax as above given.

POPULATION.—In 1890 population of city was 16,156; in 1880 15,112. Population of town 1890, 23,048; 1880, 21,143.

ORANGE.—WALTER A. MAIN, 1st Selectman. JAMES C. HYDE, Treasurer.

This town is in New Haven County.

Table with columns: LOANS—, When Due., FUNDING BONDS (GOLD)—, Bonded debt, Floating debt, Total debt, Tax valuation, Assessment, Town tax, Population.



PLAINFIELD.—S. L. ADAMS, Treasurer.

This town is in Windham County.
LOANS— When Due. Floating debt..... \$25,000
4s, M&N, \$5,000..... 1906 to 1926 Total debt Feb. 1, 1900.. 55,000
4s, M&N, 25,000..... 1906 to 1926 Tax valuation 1899..... 1,962,520
(\$5,000 every fifth year.) Tax rate (per \$1,000) 1899.. 13'00
Bonded debt Feb. 1, 1900. \$30,000 Population 1890..... 4,582

PORTLAND.—ROBERT S. MITCHELL, Clerk.

Portland is in Middlesex County.
LOANS— When Due. Bonded debt Feb., 1900. \$275,000
REFUNDING BONDS— Tax valuation 1899..... 1,705,265
4s, M&N, \$100,000... Nov. 1, 1905 Assessment about 2/3 actual value.
3'65s, J&J, \$85,000... July 1, 1909 Total tax (per \$1,000) '99.. \$20'00
3'2s, J&J, 90,000... Interest payable at Town Treasury.
Population in 1890 was.... 4,687

TAX FREE.—The bonds of the town are exempt from taxation.

PRESTON.—CHARLES H. BARNES, Treasurer.

This town is in New London County.
LOANS— When Due. Tax valuation, personal. \$63,922
WAR AND BRIDGE BONDS— Total valuation 1897..... 879,490
6s, J&J, \$50,000..... July 1, 1900 Tax valuation 1898..... 937,181
4s, J&J, 40,000..... Apr. 1, 1906 Assessment about 2/3 actual value.
Total debt Jan. 1, 1900..... \$90,000 Total tax (per \$1,000) '99.. \$16'00
Tax valuation, real..... 815,568 Population in 1890 was..... 2,555

PUTNAM.—F. W. SEWARD, Treasurer.

This town is in Windham County.
The town has no bonded debt. Tax rate (per \$1,000) '99..... \$8'00
Floating debt Oct., 1899. \$75,000 Population in 1890 was..... 6,512
Tax valuation 1899..... 3,181,378 Population in 1900 (est.)..... 8,000
Assessment abt. 60% actual value.

CITY INDEBTEDNESS—L. H. FULLER, Mayor.

STREET IMPT. BONDS— Total debt Aug. 1. '99..... \$35,000
3'2s, J&J, \$20,000..... July 1, 1929 Total valuation 1899..... 3,100,000
Bonded debt Aug. 1, '99..... \$20,000 City tax (per M.) '99..... 6'50
Floating debt..... 15,000 Population 1899 (est.)..... 7,500

RIDGEFIELD.—H. K. SCOTT, Clerk.

This town is in Fairfield County.
LOANS— When Due. Total debt Sept. 1, 1899... \$66,610
FUNDING BONDS— Sinking fund assets..... 2,000
3'2s, F&A, \$60,000... Aug. 1, 1929 Tax valuation 1899..... \$1,840,589
(Subject to call after Aug. 1, 1917.) Total tax (per \$1,000) 1899.. 11'00
Bonded debt Sept. 1, 1899. \$60,000 Population 1899 (est.).... 2,500
Floating debt..... 6,610 Population 1890..... 2,235

ROCKVILLE.—FRANK GRANT, Treasurer.

This City is in Tolland County.
LOANS— When Due. Tot. bond. debt Dec. 1, '99. \$140,000
SEWER BONDS— Interest payable at Treas'r's office.
4s, J&J, \$50,000..... Jan. 1, 1925 Assessed valuation '99. \$6,660,000
Optional after Jan. 1, 1'00. Assesm't in '98 about full value.
4s, J&J, \$90,000..... July 1, 1927 Tax rate (per \$1,000) 1899. \$30'00

SIMSBURY.—A. S. CHAPMAN, Treasurer.

This town is in Hartford County.
LOANS— When Due. Total debt Jan. 1, 1900.. \$30,000
RAILROAD BONDS— Tax valuation 1899..... 1,563,527
4s, J & J.. \$18,000... July 1, 1900 (\$2,000 yearly) to July 1, 1908 Assessment about 2/3 actual value.
4s, J & J.. \$4,000... July 1, 1909 Total tax (per \$1,000) 1900. \$14'00
Bonded debt Jan. 1, 1900. \$22,000 Population in 1890 was..... 1,874
Floating debt..... 8,000 Population in 1900 (est.).... 2,000

TAX FREE.—All bonds issued by this town are exempt from taxation.

INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.—E. G. LEWIS, Treasurer

This town is in Hartford County.
LOANS— When Due. Assessed valuat'n, real \$1,700,476
4s, J&J, \$90,000..... 1907-1927 Assessed val't'n, pers'l.. 935,256
(\$30,000 due every 10 years.) Total valuation 1899..... 2,635,723
Total debt Feb. 1, 1900.. \$90,000 Assessment 60% actual value.
Sinking fund..... 10,184 Tax rate (per \$1,000) 1899. \$18'50
Net debt Feb. 1, 1900... 79,816 Population 1900 (est.).... 6,000
Water debt (included)... 15,000 Population 1890..... 5,501

SO. NORWALK.— { DR. C. G. BOHANNAN, Mayor.
{ DR. H. C. SHEVEN, Ch. F. Com.

This city is in Norwalk Town, Fairfield County.
LOANS— When Due. WATER BONDS—(Con.)—
ELECTRIC LIGHT BONDS— 4s, J&J, \$12,500..... Apr. 1, 1910
4s, .. \$20,000..... Apr. 1, 1928 4s, J&J, 47,500..... Apr. 1, 1911
LIBRARY BONDS— 4s, J&J, 30,000..... July 1, 1925
4s, .. \$5,000..... Apr. 1, 1928 Bonded debt Jan., 1900.. \$315,000
REFUNDING BONDS— Floating debt..... 33,500
4s, J&J, \$90,000..... July 1, 1913 Total debt Jan. 11, 1900 348,500
(Subject to call 1903.) Water debt (included) ... 200,000
WATER BONDS— Assessed valuation '99.. 5,000,000
6s, J&J, \$40,000..... July 1, 1905 Assessment about actual value.
4s, J&J, 9,000..... July 1, 1900 City & town tax (per M.) '99. \$13'50
4s, J&J, 52,000..... July 1, 1909 Population in 1899 (est.)... 7,500
4s, J&J, 9,000..... July 1, 1910 Pop. of town in 1890 was... 17,747

INTEREST on refunding bonds is payable in South Norwalk and on water bonds in New York.

SPRAGUE.— PETER S. COTE, Treasurer.

This town is in New London County.
LOANS— When due. Net debt Sept. 15, 1899... \$49,815
TOWN BONDS— Town has no water debt.
6s, Mar., \$45,000... Mar. 27, 1906 Tax valuation 1898..... 605,946
Bonded debt Sept. 15, 1899. \$45,000 Assessment about 2/3 actual value.
Floating debt..... 17,700 Total tax (per \$1,000) '98.. 15'00
Total debt..... 62,700 Population 1890..... 1,106
Sinking funds..... 12,885 Population 1895 (estimated). 1,006

INTEREST is payable at Merchants' National Bank, Norwich, Conn.

STAMFORD (City).—H. V. RIKER, Treasurer.

This city is in Fairfield County.
LOANS— When Due. Interest payable at Stamford.
SEWER BONDS— Bonded debt Feb., 1900 \$125,000
4s, M&N, \$5,000..... May 1, 1901 Floating debt..... 95,000
4s, M&N, 20,000..... Nov. 1, 1901 Total debt Feb. 1, 1900 220,000
4s, M&N, 5,000..... May 1, 1906 Sinking fund..... 20,500
4s, M&N, 20,000..... Nov. 1, 1906 Net debt Feb. 1, 1900.. 199,500
4s, J&J, 50,000..... July 1, 1914 Tax valuation 1899..... 1,800,000
4s, M&N, 25,000..... Nov. 1, 1914 Assessment abt. 75% actual value
The city's tax rate (per \$1,000) in 1899 was \$8'00 in one district, \$6'50 in another and \$'00 in the third. The population in 1899 was estimated at 20,000.

STAMFORD (Town).—W. F. WATERBURY, Tr.

This town is in Fairfield County.
LOANS— When Due. Bonded debt Feb., 1900. \$740,000
TOWN HALL, 1890— Floating debt..... 101,000
4s, A&O, \$94,000..... Oct 1, 1910 Total debt..... 441,000
SCHOOLS AND BRIDGES, 1893 - Sinking funds..... 67,300
4s, F&A, \$96,000..... Aug. 1, 1923 Net debt Feb. 1, 1900... 373,700
HIGH SCHOOL— Tax valuation 1899..... 13,000,000
4s, F&A, \$75,000... Aug. 1, 1914-24 Assessment about 2/3 actual value.
Interest is payable in Stamford. Town tax (per \$1,000) '99.. \$12'00
FUNDING BONDS— Population in 1890 was..... 15,700
4s, F&A, \$75,000g.... Feb. 1, 1927 Population in 1899 (est.)... 20,000

STONINGTON.—E. B. HINCKLEY, Town Treas.

Stonington is in New London County. The debts of both town and borough are given below.
LOANS— When Due. Tax valuation 1899... \$2,724,212
Town Debt, Etc. Tax rate (per \$1,000) 1899.. 12'50
WAR BONDS— Population (local est.) 1899.. 8,000
4s, .. \$23,000..... 1902 Population 1890 was..... 7,184
Bonded debt Sept. 7, '99. \$28,000 Borough Debt, Etc.
Floating debt..... 24,303 Total debt Feb. 1, 1900... \$30,000
Total debt..... 52,303 Tax valuation 1900..... 592,110
Cash on hand and taxes. 13,180 Borough tax (per \$1,000) '99. \$10'00
Net debt Sept. 7, 1899... 39,123 Population 1899 (estimated). 2,000

SUFFIELD.—Wm. L. LOOMIS, Clerk.

This town is in Hartford County.
LOANS— Total debt Dec. 11, 1899. \$71,610
Town note, 6% ..... \$5,495 Assessed valuation 1900. 2,500,000
Town notes, 4 1/2% ..... 38,111 Tax rate (per \$1,000) 1900. \$12'50
Town notes, 5% ..... 7,000 Population 1890..... 3,169
Town notes, 4% ..... 5,000 Population 1898 (est.)..... 3,200
Town notes, 4 1/2% ..... 16,000

THOMASTON.—FRANK W. ETHERIDGE, Clerk.

This town is in Litchfield County.
LOANS— When Due. Tax valuation, real... \$1,034,475
TOWN HALL BONDS— Tax valuation, personal 507,357
4s, J&D, \$50,000..... Dec. 1, 1904 Tax valuation 1898..... 1,541,832
Interest payable at Treas'r's office. Assessment 1/2 to 2/3 actual value.
Bonded debt Jan. 1, 1900. \$50,000 Total tax (per \$1,000) '99.. \$15'00
Floating debt..... 25,000 Population in 1890 was..... 3,278
Total debt Jan. 1, 1900... 75,000 Population in 1900 (est.).... 3,400

TORRINGTON.— { ISAAC W. BROOKS, Treasurer.
{ WM. W. BIERCE, Clerk.

This town is in Litchfield County.
Town debt Feb. 1, 1900. \$122,000 Borough debt Feb. 1, 1900. \$61,650
Town valuation 1899..... 6,924,000 Borough assessm't '99.. 5,331,944
Town tax (per \$1,000) '99.. \$12'00 Borough tax (per \$1,000) '99. \$5'00
Population in 1890 was..... 6,048 Population 1900 (est.)..... 10,000
Population 1900 (est.)..... 13,000 Population in 1890 was..... 4,283

VERNON.—F. B. SKINNER, Treasurer.

This town is in Tolland County (P. O. Rockville.) Railroad bonds are tax exempt.
LOANS— When Due. Bonded debt Jan. 1, 1900. \$235,000
RAILROAD BONDS 1896— Floating debt..... 54,000
3s, J&J, \$60,000..... July 1, 1906 Total debt Jan. 1, 1900.. 289,000
MEMORIAL HALL, 1889— Tax valuation 1899..... 6,890,298
3'2s, M&N, \$125,000. Nov. 1, 1919 Assessment about 1/2 actual value.
(Optional after Nov. 1, 1899.) Town tax (per \$1,000) '99.. \$7'00
HIGH SCHOOL, 1892— Population in 1890 was..... 8,808
... J&J, \$50,000..... July 1, 1922 Population in 1900 (est.).... 9,000
INTEREST is payable at the Town Treasurer's office.

WALLINGFORD.— { WM. H. NEWTON, Town Treas.
{ CHAS. N. JONES, Boro. Treas.

The town and borough of Wallingford is situated in New Haven Co.
TOWN DEBT— BOROUGH DEBT.
4s, .. \$30,000..... 1927 WATER BONDS—
REFUNDING BONDS— 4s, J&J, \$175,000..... 1903-1915
3'65s, M&N, \$60,000. 1900 to 1929 Sewer bonds 4s..... \$25,000
Town debt Jan. 1, 1900.. \$90,000 Improvement bonds 4s.. 45,000
Assess'd val'n, town, '99. 3,962,838 Electric light 3'2s..... 45,000
Town tax (per \$1,000) '99.. \$7'00 Borough bonded debt
Population town 1890..... 6,584 Jan. 1, 1900..... 340,000
Population town '99 (est.)... 8,000 Sinking fund..... 6,000
FUNDING BONDS— Asses'd val'n Boro. '99.. 2,879,091
3'2s, M&N, \$50,000. Nov. 15, 1929 Tax rate (per \$1,000), '99.. 7'50
Population in 1890..... 4,230
Population in 1899..... 6,500

INTEREST on the water bonds of Wallingford Borough is payable at the First National Bank of Wallingford.

WALLINGFORD CENTRAL SCHOOL DISTRICT—W. H. NEWTON, Treasurer.

LOANS— When Due. Bonded debt Feb. 1, 1900.. \$93,000
4s, .. \$18,000..... 1904 Assessed valuation 1899. 2,900,000
4s, .. 40,000..... 1927 Assessment 1/2 actual value.
3'2s, .. 35,000..... 1901-1919 Tax rate (per \$1,000) 1899.. \$6'50
(\$3,000 due in odd years to 1917.) Population 1899 (est.)..... 6,500

WASHINGTON.—Wm. H. FOWLER, Treasurer.

This town is in Litchfield County.
LOANS— When Due. Total debt Sept. 15, 1899. \$39,764
RAILROAD BONDS— Tax valuation '99..... 1,065,618
4s, J&J, 34,000..... 1900-1916 Assessment same as actual value.
(\$2,000 due yearly on July 1.) Tax rate (per \$1,000) '99.. \$15'00
Bonded debt Sept. 15, 1899. \$34,000 Population in 1890 was..... 1,633
Floating debt..... 5,764 Population 1900 (est.).... 2,000
INTEREST payable at Connecticut Savings Bank, New Haven.



**WATERBURY.**—{ EDW. G. KILDUFF, Mayor.  
MICHAEL J. RYAN, Clerk.

This city is in New Haven County.

<b>LOANS—</b>	<i>When Due.</i>	4s, J&J, \$100,000.....	Jan. 1, 1919
<b>FUNDING BONDS—</b>		4s, J&J, 200,000.....	Jan. 1, 1927
3 <sup>1</sup> / <sub>2</sub> s, J&J, \$100,000, J'y 1, '05 to '14		Interest is payable in Waterbury.	
<b>CITY HALL BONDS—</b>		Bonded debt, July 1, '99..	\$797,000
7s, J&J, \$10,000.....	1906	Floating debt (addit'nal).	127,500
<b>SEWER BONDS—</b>		Total valuation 1898..	11,161,962
4s, J&J, \$60,000.....	1911	Assessment is 1 <sup>1</sup> / <sub>2</sub> actual value.	
<b>WATER BONDS—</b>		Total tax (per \$1,000) 1898.	\$37.00
4 <sup>1</sup> / <sub>2</sub> s, J&J, 35,000.....	1905	Average school tax.....	13.00
4s, J&J, 90,000.....	Jan. 1, 1901	Population in 1890 was.....	28,646
(\$5,000 due yearly) to Jan. 1, 1918		Population 1899 (estimated)	40,000

**WATERBURY, CENTER SCHOOL DISTRICT.**—

The district includes all of the city of Waterbury and part of the town of Waterbury.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Mar. 20, '99.	\$379,850
....., \$100,000.....	1901-1910	Sinking fund.....	38,897
(\$10,000 annually.)		Net debt Mar. 20, 1899.	340,953
<b>FUNDING BONDS—</b>		Assessed valuat'n '96.	11,325,523
4s, J&J, \$200,000.....	1927-1946	Assessment 1 <sup>1</sup> / <sub>2</sub> actual value.	
(\$10,000 annually), (optional after July 1, '12, \$10,000 annually.)		Tax rate (per \$1,000) '98..	\$13.00

**WEST HARTFORD.**—HENRY C. WHITMAN,

Treasurer.—This town is in Hartford County.

<b>LOANS—</b>	<i>When Due.</i>	<b>ROAD BONDS—</b>	
<b>REFUNDING BONDS—</b>		4s, M&S, \$45,000.....	1920
4s, M&S, \$28,000.....	1902	Subject to call after 1910	
4s, M&S, 30,000.....	1920	Bonded debt Oct. 1, '99..	\$138,000
Subject to call after 1910		Floating debt Oct. 1, '99.	26,522
<b>SCHOOL AND FUNDING NOTES—</b>		Total debt Oct. 1, 1899..	164,522
..... \$35,000.....	1900-1907	Tax valuation 1898.....	3,537,452
(\$5,000 due yearly.)		Assessment is 1 <sup>1</sup> / <sub>2</sub> to 3 <sup>4</sup> / <sub>8</sub> actual value.	
Interest payable in Hartford.		Town tax (per \$1,000) '98..	\$12.00
		Population in 1890 was.....	1,930
		Population in 1899 (est.).....	2,750

**WESTPORT.**—H. E. SHERWOOD, Treasurer.

This town is in Fairfield County.

Total debt Feb. 1, 1900	\$85,309	Tax rate (per \$1,000) '99..	\$10.00
Tax valuation 1898.....	2,533,304	Population 1890 was.....	3,715

**WILLIMANTIC.**—{ WILLIAM D. GRANT, Mayor.  
FRED. A. SANDERSON, Treas.

This city is situated in the town of Windham, Windham County.

<b>LOANS—</b>	<i>When Due.</i>	<b>Floating debt.....</b>	\$57,645
<b>MUNICIPAL BONDS—(Coupon.)—</b>		Total debt Nov. 1, 1899.	357,645
4s, A&O, \$100,000.....	Oct. 1, 1925	Water debt (included)...	200,847
Optional after Oct. 1, 1910		Tax valuation 1899.....	4,041,250
<b>WATER BONDS—</b>		Interest payable at City Treasury.	
4s, A&O, \$50,000.....	Oct. 1, 1904	Assessment about 1 <sup>1</sup> / <sub>2</sub> actual value.	
4s, A&O, 50,000.....	Oct. 1, 1909	Tax rate (per \$1,000) 1899.	\$12.00
4s, A&O, 25,000.....	Oct. 1, 1914	Population in 1890 was.....	8,648
4s, A&O, 75,000.....	Oct. 1, 1924	Population in 1880 was.....	6,608
Bonded debt Nov. 1, '99.	\$300,000	Population in 1898 about....	8,000

**WINCHESTER.**—J. E. SPAULDING (P. O.

Winsted), Treas.

This town is in Litchfield County, and contains Winsted Borough.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund, etc.....	\$4,892
<b>TOWN BONDS—1885-1891—</b>		Net debt Sept. 1, 1899..	99,797
4s, M&N, \$54,000.....	Nov. 1, 1902	Tax valuation 1899.....	4,838,957
4s, M&N, 12,000.....	May 1, 1902	Assessment about actual value.	
(\$6,000 due yearly) to May 1, 1901		Tax rate (per \$1,000) 1899.	\$10.00
Deposit fund and orders...\$38,689		Population in 1890 was.....	6,183
Total debt Sept. 1, 1899..	104,689	Population in 1899 (est.).....	8,500

**WINDHAM COUNTY.**—C. P. BACKUS, Tr.

Willimantic is the County seat.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuat'n '99.	\$19,701,120
<b>FUNDING BONDS—</b>		Assessment abt. 60% actual value.	
3 <sup>1</sup> / <sub>2</sub> s, A&O, \$15,000..	April 10, 1902	County tax (per \$1,000) '99..	\$1.00
3 <sup>1</sup> / <sub>2</sub> s, A&O, 20,000..	April 10, 1914	Population in 1890 was.....	45,158
3 <sup>1</sup> / <sub>2</sub> s, A&O, 20,000..	April 10, 1906	Population in 1899 (est.)...	50,000
Bonded debt Dec. 1, 1899..	\$55,000		

**WINDSOR LOCKS.**—J. D. OUTERSON, Treas

This town is in Hartford County.

<b>LOANS—</b>	<i>When Due.</i>	All bonds are tax free.	
<b>TOWN BONDS—</b>		Tax valuation 1899.....	\$1,719,368
4s, J&J, \$35,000.....	Jan. 1, 1922	Assessment about 2 <sup>3</sup> / <sub>8</sub> actual value	
4s, J&J, \$30,000.....	1909-'19 '29	Tax rate (per \$1,000) 1899.	\$10.00
(\$10,000 due Jan. 1.)		Population in 1890 was.....	2,758
Bonded debt Jan. 1, 1900\$.	65,000	Population in 1900 (est.).....	3,000

**WINSTED.**—H. W. ROBINSON, Treas.

This borough is in Litchfield County.

Bonded debt 4s May 1, '99.	\$97,500	Net debt May 1, 1898....	\$143,035
Floating debt.....	55,025	Assessed valuation '99....	4,514,070
Total debt May 1, '99.	152,525	Population 1890 was.....	4,846
sinking fund, cash, &c....	9,490		

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding minor civil divisions in the State of Connecticut which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	Indebt- edness.	Assessed Valuation.	Tax Rate.	Popu- lation
Avon, Hartford Co.....	\$13,769	\$447,205	\$13.00	1,182
Barkhamsted, Litchfield Co.....	16,816	319,921	20.00	1,130
Berlin, Hartford Co.....	23,670	1,359,812	13.00	2,600
Branford, New Haven Co. (Town)	81,114	2,118,987	12.00	4,460
Bristol (Borough) Hartford Co..	75,000	4,023,648	3.00	.....
Canaan, Litchfield Co.....	21,000	460,119	12.50	870
Cheshire, New Haven Co.....	12,000	992,443	11.00	1,929
Chester, Middlesex Co.....	14,000	512,609	15.00	1,301
Clinton, Middlesex Co.....	17,444	761,276	10.00	1,384
Coventry, Tolland Co.....	14,500	649,653	17.50	1,875
Cromwell, Middlesex Co.....	40,276	1,002,672	13.00	1,987
Danbury (Town), Fairfield Co..	156,892	9,695,028	10.00	19,473
Danielson, Windham Co.....	15,000	800,651	10.00	.....
Darien, Fairfield Co.....	17,368	2,43,896	7.00	2,276
Eastford, Windham Co.....	11,500	153,824	16.00	561
East Lyme, New London Co.....	27,230	769,670	15.00	2,048
Easton, Fairfield Co.....	27,315	443,933	15.00	1,001
East Windsor, Hartford Co.....	45,650	1,353,651	15.00	2,890
Ellington, Tolland Co.....	14,000	762,911	12.50	1,539
Farmington, Hartford Co.....	46,000	2,034,606	12.00	3,179
Griswold, New London Co.....	52,149	1,762,275	10.00	3,113
Hamden, New Haven Co.....	34,650	1,993,585	10.00	3,882
Hartland, Hartford Co.....	12,624	199,630	23.00	565
Hebron, Tolland Co.....	41,466	418,307	14.00	1,039
Jewett City, New London Co.....	15,400	1,169,815	5.00	1,934
Lebanon, New London Co.....	16,679	838,843	12.00	1,670
Lisbon, New London Co.....	11,085	242,732	13.00	548
Lyme, New London Co.....	36,793	313,747	15.00	977
Madison, New Haven Co.....	17,800	1,030,710	10.00	1,429
Manchester, Hartford Co.....	95,420	5,299,813	15.00	8,222
Mansfield, Tolland Co.....	29,926	567,832	20.00	1,911
Meeting House School District.	50,000	3,000,000	.....	3,500
Middlebury, New Haven Co.....	10,000	473,143	12.00	566
Middlefield (T.) Middlesex Co..	35,508	419,744	18.00	1,002
Montville (T.), New London Co.	39,677	1,088,359	16.00	2,344
New Hartford, Litchfield Co.....	45,035	1,077,744	12.00	3,160
New Milford, Litchfield Co.....	48,000	1,977,466	15.00	3,917
Newtown, Fairfield Co.....	30,000	1,535,872	12.00	3,539
Norfolk, Litchfield Co.....	22,796	1,069,835	14.00	1,546
North Canaan, Litchfield Co.....	31,266	778,431	20.00	1,683
North Haven, New Haven Co....	29,004	910,988	15.00	1,862
No. Stonington, New London Co.	25,503	523,819	13.00	1,463
Old Lyme, New London Co.....	21,100	508,804	16.00	1,319
Old Saybrook, Middlesex Co.....	27,922	599,446	15.00	1,484
Oxford (Town), New Haven Co.	15,000	313,514	18.00	902
Plainville, Hartford Co.....	31,000	966,829	15.00	1,993
Plymouth (Town), Litchfield Co.	11,263	973,410	15.00	2,147
Pomfret, Windham Co.....	11,313	978,293	12.00	1,471
Redding, Fairfield Co.....	32,000	557,332	15.00	1,546
Rocky Hill, Hartford Co.....	28,981	427,669	12.50	1,069
Roxbury, Litchfield Co.....	25,795	412,332	14.00	936
Salisbury, Litchfield Co.....	21,000	1,834,771	11.00	3,420
Saybrook, Middlesex Co.....	47,000	698,103	18.00	1,484
Seymour, New Haven Co.....	40,084	2,481,620	10.00	3,300
Southbury (Town), N. Haven Co.	16,300	489,704	12.00	1,089
Southington, Hart. Co. (Borough)	21,300	1,672,278	5.00	.....
So. Windsor (Town), Hartford Co.	15,000	1,179,169	15.00	1,736
Stafford, Tolland Co.....	27,766	1,598,692	20.00	4,535
Stafford Springs, Tolland Co.....	17,900	736,243	7.50	.....
Stratford, Fairfield Co.....	43,659	1,376,342	15.00	2,608
Trumbull, Fairfield Co.....	18,639	644,206	12.00	1,453
Voluntown (T.), New London Co.	12,284	251,219	20.00	1,060
Waterbury (Town) N. Haven Co.	130,000	23,093,953	6.00	33,202
Waterford, New London Co.....	51,843	1,209,170	15.00	2,661
Watertown, Litchfield Co.....	30,000	1,413,997	12.00	2,323
Westbrook, Middlesex Co.....	11,000	532,155	10.00	874
West Haven, New Haven Co....	11,432	1,773,611	5.00	.....
Wethersfield, Hartford Co.....	39,074	1,452,012	10.00	2,271
Wilton, Fairfield Co.....	25,000	870,388	10.00	1,722
Windham, Windham Co.....	208,237	5,006,553	12.00	10,032
Windsor, Hartford Co.....	92,497	1,650,368	15.00	2,954
Woodbury, Litchfield Co.....	28,000	935,502	12.50	1,815
Woodstock, Windham Co.....	13,756	844,156	12.00	2,309



# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# MIDDLE STATES.

INDEX FOR THE MIDDLE STATES, CITIES, Etc.

NEW YORK—State, Cities, &c.....Pages 39 to 53	DELAWARE—State, Cities, &c.....Pages 74 to 75
NEW JERSEY—State, Cities, &c.....Pages 58 to 65	MARYLAND—State, Cities, &c.....Pages 75 to 76
PENNSYLVANIA—State, Cities, &c.....Pages 65 to 74	DISTRICT OF COLUMBIA.....Page 76

## State of New York.

ITS  
DEBT, RESOURCES, ETC.

Admitted as a State - - - - - One of Original Thirteen  
 Total area of State (square miles) - - - - - 50,203  
 State capital - - - - - Albany  
 Governor (term expires January 1, 1901) - Theodore Roosevelt  
 Secret'y of State (term expires Jan. 1, 1901) John T. McDonough  
 Treasurer (term expires Jan. 1, 1901) - - John P. Jaeckel  
 Comptroller (term expires Jan. 1, 1901) - William J. Morgan  
 Legislature meets annually the first Wednesday in January,  
 and length of sessions is not limited.

**HISTORY OF DEBT.**—The historical details of New York's State debt from 1817 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 41.

During a period of eleven years ending in 1893 the State debt was paid at the average of \$1,000,000 per year, and practically wiped out.

At the November election in 1895 the proposition to issue bonds of the State to the amount of \$9,000,000, for the purpose of enlarging and improving the Erie Canal, the Champlain Canal, and the Oswego Canal, was submitted to the voters and carried. These bonds have all been issued to date, but nearly \$500,000 have been paid off from the proceeds of the tax levied for a sinking fund, leaving outstanding Mar. 1, 1900, \$8,500,660, which, with the \$330,000 Comptroller's Certificates and \$400,000 Adirondack Park Bonds and \$900,000 Defense Bonds, a total of \$10,130,660, constituted the State's indebtedness on Mar. 1, 1900.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.		
Canal bonds, g., reg., 1896..	3g.	J&J	Jan. 1, 1906		\$1,270,000
Do do do 1897..	3g.	J&J	Jan. 1, 1912		4,000,000
Do do do 1898..	3g.	J&J	Jan. 1, 1913		3,230,000
Do do past due.					660
Adirondack Pk. Bonds, 1898	3½	F&A	1907-1908		400,000
Public Defense Bonds, 1898	3½	M&N	{ Nov. 1, 1902-'05 }		400,000
			{ \$100,000 yearly }		
do do 1899	3½	M&N	{ May 1, '02 to '06 }		500,000
			{ \$100,000 yearly }		
Comptroller's Certificates..	....	....	1901 to 1906		*330,000

\* Due \$55,000 annually.

**STATE DEBT FOR OVER FIFTY YEARS.**—Below we give the amount of the State debt on Sept. 30 in the years named.

1899.....\$10,185,660	1889.....\$6,774,854	1863.....\$29,784,124
1898..... 9,340,660	1888..... 6,965,354	1858..... 33,735,668
1897..... 5,765,660	1883..... 8,473,854	1853..... 24,288,568
1896..... 660	1878..... 9,154,054	1848..... 23,937,248
1895..... 885,855	1873..... 36,530,406	1843..... 25,257,268
1894..... 2,927,655	1868..... 44,968,786	1838..... 11,256,152
1890..... 4,964,304		

**TAX VALUATION, TAX RATE, ETC.**—

Year.	Valuation.		Total Equalized Valuation.	State Tax.	
	Real Estate.	Personal.		Rate per \$1,000.	Total Levied.
1899	\$4,413,848,496	\$662,548,328	\$5,076,396,824	\$2.49	\$12,640,228
1898	4,349,801,526	548,093,493	4,898,611,019	2.08	10,189,111
1897	4,041,826,586	465,159,108	4,506,985,694	2.67	12,033,652
1896	3,908,553,377	459,859,526	4,368,712,903	2.69	11,751,358
1895	3,841,582,748	450,499,419	4,292,082,167	3.24	13,906,346
1894	3,761,679,384	438,202,694	4,199,882,058	2.18	9,155,742
1893	3,626,645,093	411,413,856	4,038,058,949	2.58	10,418,192
1892	3,526,645,815	405,095,684	3,931,741,499	1.98	7,784,848
1891	3,397,234,679	382,159,067	3,779,393,746	1.37	5,196,666
1890	3,298,323,931	385,329,131	3,683,653,062	2.34	8,619,748
1886	2,899,899,062	324,783,281	3,224,682,343	2.95	9,512,812
1875	1,960,352,703	407,427,399	2,367,780,102	6.00	14,206,680
1870	1,532,720,907	434,280,278	1,967,001,185	7.26½	14,285,976
1869	1,418,132,885	441,987,915	1,860,120,770	5.62½	10,463,179
1859	1,097,564,524	307,349,155	1,404,913,679	2.50	3,512,284

**DEBT LIMITATION—STATE.**—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the subject.

*State credit not to be given.*—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation.

*State debts, power to contract.*—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose whatever.

*State debts to repel invasions.*—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

*Limitation of legislative power to create debts.*—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by a law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within eighteen years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be irrevocable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability, shall be applied to the work or object specified in the act authorizing such debt or liability, or for the repayment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on, within three months after its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted to be voted for or against.

*Sinking Fund, how kept and invested.*—SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

**DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.**—The new Constitution of New York State puts a general and uniform limit to the power of all counties and cities of the State to contract and put out their obligations, leaving to the Legislature to fix the debt-making power of villages and towns only. These provisions are found in Article 8, Section 10. We give that section in full. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need to refer to or use any particular portion can the more readily find the part desired. With that exception we give Section 10 of Article 8 as it reads, preserving even the punctuation.

(1) No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law.

(2) No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing



indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and all indebtedness in excess of such limitation, except such as may now exist, shall be absolutely void, except as herein otherwise provided.

(3) No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit.

(4) This section shall not be construed to prevent the issuing of certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the terms of the bonds issued to provide the supply of water shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity.

(6) All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city, if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted.

(7) Whenever hereafter the boundaries of any city shall become the same as those of a county, the power of the county to become indebted shall cease, but the debt of the county at that time existing shall not be included as part of the city debt. [At the November 1899 election an amendment to the Constitution was adopted changing this paragraph to read as follows: Whenever the boundaries of any city are the same as those of a county, or when any city shall include within its boundaries more than one county, the power of any county wholly included within such city to become indebted shall cease, but the debt of the county heretofore existing shall not, for the purposes of this section, be reckoned as a part of the city debt.]

(8) The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

By the terms of the foregoing section, Paragraph (1), every "County, City, Town or Village" is included in the prohibition against (1) loaning "its money or credit," (2) in becoming "directly or indirectly the owner of stock in or bonds of any association or corporation," and (3) in incurring "any indebtedness except for County, City, Town or Village purposes." Most of the other paragraphs include only Counties and Cities.

According to Paragraph (6) it seems that "any debt hereafter incurred by any portion or part of a city, if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted."

We would also call special attention to Paragraph (7), declaring that [as amended in 1899] whenever the boundaries of any city may be the same as those of a county or when any city shall include within its boundaries more than one county, "the power of any county wholly included within such city to become indebted shall cease, but the debt of the county heretofore existing shall not \* \* \* be reckoned as a part of the city debt."

In May 1886 the New York Court of Appeals decided at the end of a litigation begun in July 1885 that the sinking fund was not a part of the city debt within the meaning of the above provision of the Constitution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.

Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.

The 1895 Legislature passed an act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers." The full text of this law was published in the CHRONICLE of June 8, 1895, V. 60, p. 1023.

**EXEMPTION FROM TAXATION.**—There is one general New York statute with reference to exemption from taxation "for town, county, municipal or State purposes" of a class of bonds "issued by any village, city, town or county" in the State, which seems to have a wider application than is generally known. As originally passed in 1881 the exemption applied only to bonds issued to pay up or retire bonds "created to aid in the construction of any railroad." A new law was passed in 1886 (Chapter 316) making the tax exemption apply to "new bonds" issued under the act to retire any of the then "present bonded indebtedness of any village, city, town or county in this State." With reference to such new bonds the third section of the act of 1886 says: "All new bonds issued by any village, city, town or county in this State under the provisions of this act shall be exempt from taxation for town, county, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed making the statute cover any bonded indebtedness. The law as it now stands will be found in editorial on page 4 of the April, 1894, SUPPLEMENT.

In addition to the foregoing there are special laws authorizing special issues that are exempt, but which we have not room to quote here. For New York City there is a general statute which directs how any of its bonds may be made exempt from city and county taxation. That statute is subjoined.

**SEC. 137.** The Commissioners of the "Sinking Fund of the City of New York for the redemption of the city debt," when duly authorized by ordinance of the Common Council, may, by concurrent resolution, direct that the bonds and stocks of said city, issued pursuant to law, after June ninth, eighteen hundred and eighty, shall be exempt from taxation by said city and by the county of New York, but not from taxation for State purposes; and all bonds and stocks issued pursuant to such authority shall be exempt from taxation accordingly, provided that said bonds and stocks shall not bear interest exceeding the rate of four and one-half per centum per annum. The bonds and stocks of the city of New York issued pursuant to the provisions of this section shall express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council, and the resolution of the Commissioners of the Sinking Fund authorizing their issue.

**SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.**—In 1898 the New York Legislature passed an amendment to paragraph 6, Sec. 116, of the Savings Bank law of 1892. The amendment extended investments of savings banks to first mortgage railroad bonds the principal part of whose railroad is located within this State, and in 1899 the field of railroad investments was still further enlarged. In 1900 the Chicago & Alton RR. was added to the list and other changes made in paragraph 6.

We give section 116 below as it stands with these amendments incorporated.

**Sec. 116.** In what securities deposits may be invested.—The trustees of any savings banks may invest the moneys deposited therein and the income derived therefrom only as follows:

1. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

2. In the stocks or bonds or interest-bearing obligations of this State, issued pursuant to the authority of any law of the State.

3. In the stocks or bonds or interest-bearing obligations of any State of the United States which has not within ten years previous to making such investment by such corporation defaulted in the payment of any part of either principal or interest of any debt authorized by the legislature of any such State to be contracted; and in the bonds or interest-bearing obligations of any State of the United States, issued in pursuance of the authority of the legislature of such State, which have, prior to the passage of this act, been issued for the funding or settlement of any previous obligation of such State theretofore in default, and on which said funding or settlement obligation there has been no default in the payment of either principal or interest since the issuance of such funded or settlement obligation, and provided the interest on such funded or settlement obligations has been paid regularly for a period of not less than ten years next preceding such investment.

4. In the stocks or bonds of any city, county, town or village, school district bonds and union free school district bonds issued for school purposes, or in the interest-bearing obligations of any city or county of this State, issued pursuant to the authority of any law of the State for the payment of which the faith and credit of the municipality issuing them are pledged.

5. In the stocks or bonds of the following cities: Boston, Worcester, Cambridge, Lowell, Fall River, Springfield and Holyoke, in the State of Massachusetts; St. Louis, in the State of Missouri; Cleveland, Cincinnati and Toledo, in the State of Ohio; Detroit and Grand Rapids, in the State of Michigan; Providence, in the State of Rhode Island; New Haven and Hartford, in the State of Connecticut; Portland, in the State of Maine; Philadelphia, Pittsburg, Alleghany, Reading and Scranton, in the State of Pennsylvania; Minneapolis and St. Paul, in the State of Minnesota; Des Moines, in the State of Iowa; Milwaukee, in the State of Wisconsin; Louisville, in the State of Kentucky; Paterson, Trenton, Newark and Camden, in the State of New Jersey; Baltimore, in the State of Maryland. If at any time the indebtedness of any of said cities, less its water debt and sinking fund, shall exceed seven per centum of its valuation for purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to seven per centum of the valuation for the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the banking department may, in his discretion, require any savings bank to sell such bonds or stocks of said city, as may have been purchased prior to said increase of debt.

6. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sixty-five per centum of the whole amount of deposits shall be so loaned or invested. If the loan is on unimproved and unproductive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bonds and mortgage shall be made by any savings bank except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged, according to their best judgment, and such report shall be filed and preserved among the records of the corporation. Also in the first mortgage bonds of any railroad corporation of this State, the principal part of whose railroad is located within this State; or of any railroad corporation of this and any other State or States connecting with and controlled and operated as part of the system of any such railroad corporation of this State, and of which connecting railroad at least a majority of its capital stock is owned by such a railroad corporation of this State, or in the mortgage bonds of any such railroad corporation of an issue to retire all prior mortgage debt of such railroad companies respectively; provided that at no time within five years next preceding the date of any such investment shall such railroad corporation of this State or such connecting railroad corporation respectively have failed regularly and punctually to pay the principal and interest or all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years, at the rate of not less than four per centum per annum; and provided, further, that at the date of every such dividend the outstanding capital stock of such railroad corporation, or such connecting railroad company respectively shall have been equal to at least one-half of the total mortgage indebtedness of such railroad corporations respectively, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made. Also in the mortgage bonds of the following railroad corporations: The Chicago & North Western RR. Co., Chicago Burlington & Quincy RR. Co., Michigan Central RR. Co., Illinois Central RR. Co., Pennsylvania RR. Co., Delaware & Hudson Canal Co., Delaware Lackawanna & Western RR. Co., New York New Haven & Hartford RR. Co., Boston & Maine RR. Co., Maine Central RR. Co., the Chicago & Alton RR. Co. Provided that at the time of making such investment the said railroads shall have earned and paid regular dividends of not less than four per centum per annum in cash on all their issues of capital stock for the ten years next preceding such investment, and provided the capital stock of any of said railroad corporations shall equal or exceed in amount one-third of the par value of all its bonded indebtedness; and further provided that all bonds hereby authorized for investments shall be secured by a mortgage which is a first mortgage on either the whole or some part of the railroad and railroad property actually in the possession of and operated by such company; or that such bonds shall be mortgage bonds of an issue to retire all prior mortgage debt of such railroad company; also in the first mortgage bonds of the Fonda Johnstown & Gloversville RR. Co., or in the mortgage bonds of said railroad company of an issue to retire all prior mortgage debts of said railroad company, and provided the capital stock of said railroad company shall equal or exceed in amount one-third of the par value of all its bonded indebtedness; and provided, also that such railroad be of standard gauge of four feet eight and one-half inches. Not more than twenty per centum of the whole amount of deposits of any bank shall be loaned or invested in railroad bonds, and not more than five per centum of the deposits of any bank shall be invested in the bonds of any one railroad. Street railroad corporations shall not be considered railroad corporations within the meaning of this subdivision.

[Under date of June 10, 1899, F. D. Kilburn, Superintendent of the State Banking Department, issued a circular naming the bonds in which savings banks may invest under the amendment of 1899. For list of such bonds see CHRONICLE, V. 68, p. 1111. In 1899, as above stated, the Chicago & Alton was added to the list.]

7. In real property subject to the provisions of the next section.

It will be noted that subdivision 7 (the last paragraph of the above) refers to the "next section" for the provisions applicable. This reference is to section 117 of the law of 1892; we omit that section as it relates only to real estate. Sections 118, 119 and 120 of the law of 1892 we subjoin.

**SECTION 118.** The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securities authorized by this article; but for the purpose of meeting current



payments and expenses in excess of the receipts, there may be kept an available fund not exceeding ten per centum of the whole amount of deposits with such corporation, on hand or deposit in any bank in this State organized under any law of this State or of the United States, or with any trust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed twenty-five per centum of the paid-up capital and surplus of any such bank or company; or such available fund, or any part thereof, may be loaned upon pledge of the securities or any of them named in subdivisions one, two, three and four of the preceding section but one, but not in excess of ninety per centum of the cash market value of such securities so pledged.

SECTION 119. Every such corporation may also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily receipts over the payments, until such time as the same can be judiciously invested in the securities required by this article. Whenever it shall appear to the superintendent of banks that the trustees of any such corporation are violating the spirit and intent of this provision by keeping permanently uninvested all or an undue proportion of the moneys received by them, he shall report the facts to the Attorney-General, who shall proceed against such corporation in the manner provided in section eighty-two of this chapter.

SECTION 120. The trustees of any savings bank shall not loan the moneys deposited with them or any part thereof, upon notes, bills of exchange, drafts or any other personal securities whatever. In all cases of loans upon real property, a sufficient bond secured by a mortgage thereon, shall be required of the borrower, and all the expenses of searchers,\* examinations and certificates of title or appraisal of value, and of drawing, perfecting and recording papers, shall be paid by the borrower.

POPULATION OF STATE.—New York ranks first in population among the States of the Union. In 1892 the count showed 6,513,343. The following gives the U. S. Census figures:

Table with 5 columns: Year, Population, Year, Population, Year, Population. Rows for 1890, 1880, 1870.

\* So in the original.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK.

NOTE.—For debts of civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.

ALBANY.—F. R. PALMER, Comptroller. C. H. BISSIKUMMER, Sec'y Sinking Funds. Albany is in Albany County.

GENERAL BONDED DEBT.

Table with columns: NAME AND PURPOSE, Interest (Rate, Payable, When Due), Principal (Outstand'g). Lists various bonds like Public Market, Public build'g bonds, City Hall, etc.

a Interest payable in Albany. b Interest payable in New York at the Merchant's National Bank.

STREET IMPROVEMENT BONDS

Principal and interest paid by holders of property benefited.

Table with columns: NAME AND PURPOSE, Interest (Rate, Payable, When Due), Principal (Outstand'g). Lists bonds for Delaware Ave, Various streets, etc.

Table with columns: NAME AND PURPOSE, Interest (Rate, Payable, When Due), Principal (Outstand'g). Lists Sewer improvem'ts, Street improvem't, etc.

The total amount of street improvement bonds outstanding on Feb. 1, 1900, was \$748,570.

WATER DEBT.

Table with columns: Water, Interest (Rate, Payable, When Due), Principal (Outstand'g). Lists various water bonds.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to \$748,570 on Feb. 1, 1900, are not included.

Table with columns: Bond Type, Feb. 1, 1900, Sept. 1, 1899, Nov. 1, 1898, Nov. 1, 1897. Lists General bonds, Water bonds, Total bonds, Sinking funds, Net debt.

CITY PROPERTY.—Property owned by city November, 1899, was Real estate, \$4,917,420; personal property \$3,080,337; total \$8,027,757

ASSESSED VALUATION.—Property is assessed about full value.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Lists years from 1899 to 1846.

POPULATION.—In 1892 population was 97,120; in 1890 93,313; in 1880 90,758. The estimate for 1899 was 100,000.

ALBANY CO.—JOHN A. HOWE, JR., Treas.

County seat is the city of Albany.

Table with columns: LOANS—When Due, LOANS—When Due. Lists City Hall, County Court House, War Loan, etc.

INTEREST is payable at the County Treasurer's Office. The bonds are all registered.

AMSTERDAM.—This city is in Montgomery County.

Table with columns: BRIDGE STR. IMP. BONDS—When Due, WATER BONDS—(Continued)—When Due. Lists various bonds.

INTEREST is paid at the National Park Bank of New York City.



AUBURN.— { ORLANDO LEWIS, Mayor. J. P. JAECKEL, Treasurer.

This city is the county seat of Cayuga County. In 1894 the city purchased the plant of the Auburn W. W. Co. for \$125,000. At the same time the city assumed the water company's bonds to the amount of \$112,000, which were refunded in June, 1895.

Table with columns: LOANS—, When Due., SOUTHERN CENTRAL RR.—, When Due., WATER WORKS CO.'S BONDS AS-SUMED BY CITY—, When Due., WATER BONDS 1894—, When Due.

INTEREST on the railroad bonds is payable in New York City and Auburn; on water bonds at the office of the Mercantile Trust Co., N. Y. ASSESSED VALUATION.—In 1897 property was assessed at actual value, against about 70 per cent previously.

Table with columns: Years., Real., Personal., Total., Rate of Tax per \$1,000.

POPULATION.—In 1892 population was 24,737; in 1890 it was 25,858; in 1880 it was 21,924. Estimated in 1899 about 34,000.

BINGHAMTON.— { J. DE WITT, Mayor. S. D. KANE, Clerk.

This city is the county seat of Broome County. The water works are estimated to be worth \$2,000,000.

Table with columns: LOANS—, When Due., ALBANY & SUSQ. RR. BONDS—, BRIDGE BONDS—, CITY HALL BONDS—, FIRE STATION BONDS—, HOSPITAL BONDS—, SCHOOL BONDS—, WATER BONDS—.

INTEREST.—On City Hall, water, \$148,000 bridge and \$8,000 fire station bonds in N. Y. City. On remaining loans, City Treasurer's office.

BROOKLYN.—See New York City.

BROOME CO.—JOHN A. RIDER, Treasurer.

Table with columns: LOANS—, When Due., Assessed val., real., Assessed val., personal, Total valuation 1899., Tax rate (per M.) 1899., Population 1890.

BUFFALO. { CONRAD DIEHL, Mayor. ERASTUS C. KNIGHT, Comptroller.

Buffalo is in Erie County, and the city's tax valuation is about 67 that of the entire county.

Table with columns: NAME AND PURPOSE., Interest., Rate Payable., Principal., When Due., Outstand'g.

Table with columns: NAME AND PURPOSE., Interest., Rate Payable., Principal., When Due., Outstand'g.

\*FREEDOM FROM TAXATION.—The Buffalo trunk sewer, the Chicago fire relief bonds and the refunding water bonds of 1898 and 1899 are exempt from city taxation.

INTEREST—WHERE PAYABLE.—Interest on the bonds is payable by City Comptroller in Buffalo and by the Gallatin National Bank in New York, as follows:

Table with columns: In New York only—, In Buffalo only—, In both N. Y. & Buff.

TOTAL DEBT, SINKING FUNDS, ETC.—



ASSESSED VALUATION.—"Assessment is made upon the nominal real value."

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows from 1899 to 1880.

POPULATION.—In 1892 population was 278,796; in 1880 it was 255,664; in 1880 it was 155,134; in 1900 estimated at 400,000.

CANTON.—H. M. BARKER, Clerk.

This village is in St. Lawrence County.

Table with columns: LOANS—When Due, Sewer Bonds, Water Bonds. Rows for 3 1/2s J&J and 3 1/2s J&J.

CATSKILL.—J. H. STORY, Treasurer.

This village is in the town of the same name in Greene County.

Table with columns: LOANS—When Due, Village Hall Bonds, Village Water Bonds, Town Iron Bridge Bonds.

CATTARAUGUS CO.—WM. ELY, Treasurer.

Little Valley is the county seat.

Table with columns: REFUNDING BONDS—When Due, Assessed valuation '99, Population in 1890.

CAZENOVIA.—{ W. W. RICE, President. A. E. FITCH, Village Clerk.

Cazenovia is in Madison County.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1899.

TAX FREE.—All bonds issued by this village are tax exempt.

CHESTER { J. E. NOONAN, Clerk. C. D. JRLAND, Treasurer.

This village is in Orange County.

Table with columns: LOANS—When Due, Total valuation 1899, Assessment about 1/2 actual value.

INTEREST on the bonds is payable at the Chester National Bank.

COBLESKILL.—{ IRVING VAN VORIS, Mayor. A. C. KILMER, Treasurer.

This village is in Schoharie County.

Table with columns: LOANS—When Due, Total debt Jan. 1, 1900, Village has no sinking fund.

INTEREST on sewer and school bonds is payable at First National Bank, Cobleskill, on the water bonds at the office of the State Comptroller, Albany.

COHOES.—MILLER HAY, Chamberlain.

This city is in Albany County.

Table with columns: LOANS—When Due, FIRE LOAN BONDS—When Due, WATER BONDS—When Due, CITY HALL BONDS—When Due, CEMETERY BONDS—When Due, IMPROVEMENT BONDS—When Due, SCHOOL BONDS—When Due.

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on \$5,000 of 4% water bonds at the Manufacturers' Bank, Cohoes; on all other bonds by the Central Trust Company.

COLLEGE POINT—See New York City.

COLUMBIA CO.—GEORGE H. MACY, Treasurer. County seat is Hudson.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, CITY BRIDGE BONDS—When Due, CITY HALL BONDS—When Due, RIVER BONDS—When Due, ARMORY BONDS—When Due.

Table with columns: FUNDING BONDS—When Due, Int. payable at County Treasury, Bonded debt Mar. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment is 4-5 actual value, Population in 1892 was.

CORNING.—F. J. BANTLEY, City Clerk.

This town, including the city of the same name, is in Steuben County.

Table with columns: LOANS—When Due, CITY BRIDGE BONDS—When Due, CITY HALL BONDS—When Due, RIVER BONDS—When Due, INTEREST is paid by the Knickerbocker Trust Co., New York.

CORTLAND.—GEO. CLARK, Village Clerk.

This village, in the town of Cortlandville, is in Cortland County.

Table with columns: LOANS—When Due, PAVING BONDS—When Due, Sewer bonds, Bonded debt Mar. 1, 1900, Assessed valuation 1899, Population in 1890 was.

CORTLANDVILLE.—

This town, including Cortland village, is in Cortland County.

Table with columns: LOANS—When Due, TOWN DEBT—When Due, REFUNDING BONDS—When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Tax rate (per \$1,000) '99, Population of T'n 1892 was, Population of T'n 1890 was.

DEER PARK.—FRANCIS MARVIN, Chairman Railroad Commissioners.

This town (P. O. Port Jervis) is in Orange County.

Table with columns: LOANS—When Due, REFUNDING RAILROAD BONDS—When Due, Bonded debt Jan. 1, 1900, Assessed valuation, real, Assessed valuation, per \$1,000, Total valuation 1899, Assessment about 1/2 actual value, Tax rate (per \$1,000) '99, Population in 1890 was, Population in 1899 (est.).

DELHI.—This town is in Delaware County.

Table with columns: LOANS—When Due, WATER LOAN—When Due, N. Y. & Oswego Midl'd RR.—When Due, School bonds, Street improv'm't bonds, Town bonds, Water bonds, Warrants, Total debt Jan. 1, 1900, Total valuation 1898, Assessment same as actual value, City tax (per \$1,000) '98, Population in 1890 was, Population 1896 (local est.).

DUNKIRK.—{ CHARLES J. WIRTNER, Mayor. W. C. BAUMGARTNER, Clerk.

This city is in Chataqua County.

Table with columns: LOANS—When Due, AMT. OUTSTAND'G., Total debt Jan. 1, 1900, Total valuation 1898, Assessment same as actual value, City tax (per \$1,000) '98, Population in 1890 was, Population 1896 (local est.).

ELMIRA.—{ Dr. FRANK H. FLOOD, Mayor. GEO. W. WYCKOFF, City Clerk.

Elmira is the capital of Chemung County.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, CITY HALL BONDS—When Due, CEMETERY BONDS—When Due, FIRE DEPARTMENT—When Due, FUNDING DEBT BONDS—When Due, FUNDING DEBT BONDS—Contin'd, PAVEMENT BONDS—When Due, REDEMPTION BONDS—When Due, SCHOOL BONDS—When Due, SEWER BONDS—When Due.



The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL DEBT.—The subjoined statement shows Elmira's total bonded debt on the dates indicated:

Table with 4 columns: Years, Feb. 1, 1900, Feb. 1, '99, Feb. 1, '98, Feb. 1, '97. Total bonded debt: \$1,008,500, \$1,020,000, \$1,026,000, \$971,000.

ASSESSED VALUATION.—Assessed valuation is about two-thirds actual value.

Table with 4 columns: Years, Real Estate, Personal Property, City Tax per \$1,000. Years 1899-1880.

POPULATION.—In 1892 population was 29,911; in 1890 it was 29,708; in 1880 it was 20,541. In 1900, estimated, 42,000.

ERIE COUNTY.—JNO. W. NEFF, Auditor. WADSWORTH J. ZITTEL, Treas.

County seat is Buffalo

Table with 2 columns: LOANS—When Due. COUNTY BONDS—When Due. Includes items like 7s, J&J, \$276,000, July, 1900 to '07.

FAR ROCKAWAY.—See New York City.

FLATBUSH.—See New York City.

FLATLANDS.—See New York City.

FLUSHING.—See New York City.

FREDONIA.—GEO. R. MOORE, Mayor. H. L. CUMMING, Treasurer.

This village is in Chautauqua County.

Table with 2 columns: LOANS—When Due. WATER BONDS (1884)—When Due. Includes items like 4s, F&A, \$57,500, Aug. 1, 1900.

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

GENESEO.—W. W. KILLIP, Treasurer.

This village is in Livingston County.

Table with 2 columns: LOANS—When Due. SEWER BONDS—When Due. Includes items like 3 1/2s, J&J, \$10,000, July 1, 1900.

Accrued interest on sinking fund not included in above figures.

INTEREST on the sewer bonds is payable in Schenectady; on the water bonds in New York City.

GLENS FALLS.—This village is in Warren County.

Table with 2 columns: LOANS—When Due. SEWER BONDS—When Due. Includes items like 3 1/2s, Sept., \$167,000, 20 years.

GLENS FALLS UNION FREE SCHOOL DISTRICT.—

Table with 2 columns: LOANS—When Due. Includes item: 5s, \$35,000, 1900 to 1906.

GLOVERSVILLE.—O. L. EVEREST, Chamberlain. M. V. B. STETSON, Clerk.

Gloversville, which is situated in Fulton County, was incorporated a city March 19, 1890, having theretofore formed part of the town of Johnstown.

Table with 2 columns: LOANS—When Due. DEFICIENCY BONDS—When Due. Includes items like 4s, M&N, \$28,000, May 1, 1922.

INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Gloversville; on all other issues at the Fourth National Bank, New York.

TOTAL DEBT, ETC.—The city's total debt on Feb. 1, 1900, was \$366,619. Water debt (included) \$168,500. The city has no sinking fund.

WORKS.—Net earnings from water works for eleven months ending December 31, 1899, were \$15,492.21.

ASSESSED VALUATION was formerly 2/3 actual value, but in 1897 was greatly increased.

Table with 4 columns: Years, Real, Personal, Total. Assessed valuation. Tax rate per \$1,000. Years 1899-1890.

State and county tax rate in 1899 was \$6 80; city tax proper, \$9.60; average school tax, \$7.20; total, \$23.60.

POPULATION, according to State census of 1892, was 14,694. The population in 1890 was 13,845; in 1880 it was 7,133; in 1870 it was 4,518. According to local estimate population in 1900 was 19,000.

GRAVESEND.—See New York City.

GREENBUSH.—In May, 1897, the name of Greenbush was changed to Rensselaer, which see for present amount of debt.

GREENE COUNTY.—JUDSON A. BETTS, Tr.

County seat is Catskill.

Table with 2 columns: LOANS—When Due. WAR LOAN—When Due. Includes items like 3 1/2s, M&S, \$20,000, Mar. 1, 1901.

HAMDEN.—This town is in Delaware County.

Table with 2 columns: LOANS—When Due. REFUNDING BONDS—When Due. Includes items like 3 1/2s, Feb. 1, \$8,400, 1901-1914.

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City

HEMPSTEAD.—Hempstead is in Queens County and the

town originally included Far Rockaway, Hempstead, Inwood, Lawrence, Rockaway Beach and Seaford villages. On Jan. 1, 1898, that portion of the town lying "westerly of a straight line drawn from the southeasterly point of the town of Flushing through the middle of the channel between Rockaway Beach and Shelter Island, in the county of Queens, to the Atlantic Ocean," became part of New York City, under the Greater New York Charter. This boundary was changed by the Legislature in April, 1899, and the new boundary is that portion of the old town of Hempstead "bounded on the east and north by the east and north bounds of the former village of Far Rockaway, and on the east by a line drawn due north from the northwest corner of said village to the south line of the town of Jamaica, as it existed on the thirty-first day of December, 1897." The bonds given below are those remaining as a debt against the town after assigning to New York City the portion belonging to it according to a decision of the Supreme Court of the Third Judicial District at Albany Dec. 9, 1899. See V. 69, p. 1357.

Table with 2 columns: LOANS—When Due. NORTON'S CREEK BRIDGE BONDS—When Due. Includes items like 4s, J&J, \$10,000, July 1, 1901.

(For debts of Hempstead School Districts see "Additional Statements" at end of New York State.)

INTEREST on the road bonds due 1901 is payable at the First National Bank and on those due in 1923 at the First National Bank of Hempstead; other interest at the office of the Town Supervisor.

TOWN PROPERTY.—In addition to the Stewart fund (\$400,000) derived from the sale of common lands to the late A. T. Stewart, the old town of Hempstead owned Long Beach and some thousands of acres of meadow land.

HERKIMER.—This village is in Herkimer County.

Table with 2 columns: LOANS—When Due. ELECTRIC-LIGHT PLANT—When Due. Includes items like 4s, June, \$14,000, 1911.

INTEREST on the electric-light bonds is payable in New York City; on the water bonds at the State Capital, Albany, N. Y.

HORNELLSVILLE.—M. B. SMITH, Clerk.

This city is in Steuben County.

Table with 2 columns: LOANS—When Due. SEWER BONDS—When Due. Includes items like 4s, M&N, \$100,000, 1917-1926.

HUDSON.—ALEX. R. BENSON, Treasurer. WM. S. HALLENBECK, Clerk.

The city of Hudson was incorporated in 1785. It is the county seat of Columbia County.

Table with 2 columns: LOANS—When Due. CEMETERY BONDS—When Due. Includes items like 4s, F&A, \$20,000, Feb. 1, 1905-'14.



<b>LOANS—</b>		<i>When Due.</i>	Bonded debt Feb. 1, 1900.	\$301,750
<b>REFUNDING WATER BONDS—</b>			Sinking fund.....	4,000
4s, F&A, \$10,000.....	Feb. 1, 1903		Net debt Feb. 1, 1900.....	300,150
4s, F&A, 10,000.....	Aug. 22, 1908		Ass'd valuation, real.....	3,996,930
4s, F&A, 10,000.....	Aug. 22, 1909		Ass'd valuation, pers'al..	1,093,814
<b>REFUNDING LOAN—</b>			Total valuation 1899.....	5,090,774
4s, F&A, \$7,000.....	Feb. 10, 1901-'04		Assessment about <sup>5</sup> / <sub>8</sub> actual value.	
<b>SCHOOL BONDS—</b>			Tax rate (per M.) 1899..	\$25.8152
4s, Oct., \$15,000.....	Oct. 1, '00-1901		Population 1890.....	9,970
4s, Feb., 4,000.....	Feb. 1, 1907		Population 1899 (est.).....	10,000
4s, F&A, 20,000.....	Feb. 1, 1903-'11			
3 <sup>1</sup> / <sub>2</sub> s, Aug., 6,000.....	Aug. 1, 1905-'06			

INTEREST is payable in Hudson at the office of the City Treasurer.

**ILION.**—This village is in Herkimer County.

<b>LOANS—</b>		<i>When Due.</i>	<b>SCHOOL BONDS—</b>	
<b>WATER BONDS—</b>			4s, ....., \$10,000.....	1906
4s, J&J, \$95,000.....	July 1, 1922		Bonded debt Dec. 1898..	\$152,000
Subject to call after July 1, 1912			Tax valuation 1896.....	1,373,085
<b>SEWER BONDS—</b>			Real valuation.....	2,746,170
4s, ....., \$16,000.....	1900 to 1915		Tax rate (per \$1,000) '99.	37.60
3s, ....., 30,000.....	1914		Population in 1890 was.....	4,057
4s, ....., 10,500.....	1908 to 1911		Population in 1896 (est.).....	5,000
(\$2,500 yearly on July 1.)				

**ITHACA.**—CHESTER C. PLATT, Clerk.

This city is in Tompkins County.

<b>LOANS—</b>		<i>When Due.</i>	Miscellaneous bonds.....		\$16,642
<b>BRIDGE BONDS—</b>			Total debt March 1, 1900.	227,046	
4s, ....., \$20,000.....	1916 to 1926		Exempt valua'n, 1900..	10,212,500	
(\$2,000 due yearly).			Unexempt valua'n, 1900	7,500,000	
<b>SEWER BONDS—</b>			Assessment about <sup>2</sup> / <sub>3</sub> actual value.		
4s, g, J&J, \$125,000.....	July 1, '06 to '26		Total tax rate (p. \$1,000) '99.	\$24.30	
CITY AND TOWN RR. AID—			Population in 1892 was..	13,460	
7s, ....., \$100,000.....	1901		Population in 1890 was.....	11,079	
School bonds.....			For School District debt see Additional Statements end N.Y.State.		
Paving bonds.....					

**JAMESTOWN.**—HENRY H. COOPER, Mayor.

JOHN B. SHAW, Treasurer. This city is in Chautauqua County.

<b>LOANS—</b>		<i>When Due.</i>	<b>LOANS—</b>		<i>When Due.</i>
<b>CITY HALL BONDS—</b>			3 <sup>3</sup> / <sub>4</sub> s, J&D, \$5,400.....	Dec. 1901 to '09	
4s, M&N, \$65,000.....	May 15, 1925		4s, J&D, \$61,500.....	Dec. 1901 to '09	
<b>ELECTRIC LIGHT BONDS—</b>			4s, J&D, \$4,700.....	Dec. 1900 to '10	
4s, J&D, \$30,000.....	June 1, 1901		<b>PAVING CERTIFICATE FUND</b>		
4s, J&D, \$2,000.....	Dec. 1, 1903		5s, ....., \$3,000.....	1901-1902	
<b>FIRE DEPARTMENT BONDS—</b>			5s, ....., 7,000.....	1901 to 1902	
4s, J&D, \$7,000.....	Dec. 1, 1903		(\$5,000 yearly.)		
<b>PAVING BONDS—</b>			<b>REFUNDING BONDS—</b>		
4s, A&O, \$13,000.....	Oct. 1, 1905		5s, ....., \$5,000.....		
4s, J&J, 3,000.....	Jan. 1, 1907		<b>SCHOOL BONDS—</b>		
4s, A&O, 18,000.....	Apr. 1, 1909		4s, J&D, \$83,000.....	June 1, 1915	
3 <sup>1</sup> / <sub>2</sub> s, A&O, 6,000.....	Oct. 9, 1907		Bonded debt Feb. 1, 1900.	\$539,700	
3 <sup>1</sup> / <sub>2</sub> s, J&D, 11,700.....	Nov. 1909		Floating debt.....	10,000	
3 <sup>1</sup> / <sub>2</sub> s, J&D, 6,100.....	Jan. 1910		Total valuation 1899.....	10,758,689	
<b>SEWER BONDS—</b>			Assessment about actual value.		
3 <sup>1</sup> / <sub>2</sub> s, M&S, \$50,000.....	Mar. 1, 1923		Total tax (per \$1,000) '99.	\$22.71	
4s, J&D, 111,000.....	Dec. 1, 1923		Population (local authority).	26,000	
4s, J&D, 50,000.....	May 1, 1917		Population in 1900 (est.).....	28,000	
4s, J&J, 20,000.....	Mar. 15, 1918		Population in 1890 was.....	16,038	

INTEREST on the Fire Department bonds, on the paving bonds due 1909 and on \$10,000 paving certificates is payable at the Chase National Bank, N. Y., and balance of paving certificates at the Union Trust Co., Jamestown; on all other loans at the Treasurer's office in Jamestown.

**JOHNSTOWN.**—W. S. SAMMONS, Supervisor.

This is a town in Fulton County. The city of Gloversville was formed out of a portion of its domain in 1890 and the city of Johnstown was subsequently formed. The old town debt given below (namely, \$26,000) must be divided between the present town of Johnstown and the city of Johnstown.

<b>LOANS—</b>		<i>When Due.</i>	<b>NEW TOWN BONDS—</b>	
<b>REFUNDING BONDS—</b>			...., \$1,400.....	Feb., 1901-07
4s, F&A, \$8,000.....	1901-1904		...., 3,000.....	Feb., 1908-13
(\$2,000 due yearly on Feb. 1.)			Old town debt Nov. 1 '99.	\$26,000
4s, F&A, \$7,000.....	1901-1907		New town debt Nov. 1.	
(\$1,000 due yearly on Feb. 1.)			1889 (additional) .....	4,600
4s, F&A, \$10,000.....	Feb. 1, 1901		Bonds are tax exempt.	
4s, F&A, 1,400.....	Feb. 1, 1901		Town's assess'd val'n '99.	1,059,241
(\$200 due yearly) to Feb. 1, 1907			Assessment about <sup>1</sup> / <sub>4</sub> actual value.	
4s, F&A, \$3,000.....	Feb. 1, 1908		Total tax (per \$1,000) '99.	\$11.60
(\$500 due yearly) to Feb. 1, 1913			Population in 1890 was.....	10,959
			Population in 1897 (est.).....	20,000

INTEREST on the refunding bonds due in 1901 and those due from 1901 to 1907 in Johnstown.

**JOHNSTOWN.**—JOSEPH A. COLIN, Chamberlain.

WM. W. CROUSE, Clerk. This city is in Fulton County. [This city is responsible for part of the \$26,000 debt of the old town of Johnstown. See separate statement of town debt above.]

<b>LOANS—</b>		<i>When Due.</i>	Bonded debt Feb. 1, 1900.		\$265,000
<b>SCHOOL BONDS—</b>			Water debt (included) .....	163,000	
4s, J&D, \$22,500.....	June 15, 1914		Assessed valuation, real.	3,191,300	
(\$2,500 due yearly) to June 15, 1923			Assessed valuation, pers'l.	725,350	
<b>WATER BONDS—</b>			Total valuation 1899.....	3,919,650	
4s, ....., \$122,500.....	1900-1918		Tax rate (per M.) 1899.....	22.60	
6s, ....., 40,500.....	1903 & 1908		Population in 1900 (est.).....	11,000	

INTEREST on school bonds payable at the Johnstown Bank.

**KINGS CO.**—See New York City.

**KINGSTON.**—JAMES E. PHINNEY, Mayor.

This city is the capital of Ulster County.

<b>LOANS—</b>		<i>Interest—</i>	<i>Principal—</i>	
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.
Deficiency.....	3 <sup>6</sup> / <sub>5</sub>	J & J	1900	\$5,000
Refunding.....	4	J & J	Jan. 15, 1911	25,000
do.....	4	J & J	Jan. 15, 1912	25,000
do.....	3	J & J	Jan. 15, 1914	36,500
do.....	3	J & J	Jan. 15, 1915	31,500
Wallkill Valley RR.....	7	J & J	Jan. 15, 1901	169,200
Water bonds, 1896.....	3 <sup>1</sup> / <sub>2</sub>	semi-an.	{ 1912 to 1936 } { \$24,000 yearly. }	600,000
do do 1897.....	4	semi-an.	{ 1913 to 1937 } { \$6,000 annually }	150,000
Promissory notes, 1899.....	4	Mar.	March, '00-'04	1,085

All the refunding bonds are optional and are now subject to call.

TOTAL DEBT.—The total bonded debt on Sept. 1, 1897 (not including water bonds), was \$348,200; no floating debt.

ASSESSED VALUATION in 1898 of real estate was \$11,177,705; personal property, \$2,135,725; total \$13,313,430; tax rate (per \$1,000) 1897, \$17.366. Real estate is assessed at "about 80 per cent of its actual value." In 1880 total assessed valuation was \$6,577,904.

POPULATION.—The population in 1890 was 21,261; in 1880 it was 18,344; in 1895 it was 21,565.

**LANSINGBURG.**—FRANK H. MITER, Clerk.

Lansingburg is in Rensselaer County.

<b>LOANS—</b>		<i>Interest—</i>	<i>Principal—</i>		
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.	
Water bonds.....	4	M & S	1904	\$20,000	
do.....	4	A & O	Oct. 1, 1910	15,000	
do.....	4	M & S	1914	30,000	
do.....	4	M & S	1924	40,000	
do.....	4	M & S	1934	60,000	
do.....	4	M & N	Nov. 1, 1933	25,000	
do.....	4	J & J	July 1, 1939	10,000	
do.....	4	F & A	Aug. 1, 1949	60,000	
Refunding.....	4	M & N	May 1, 1941	15,000	
Sewer bonds.....	4 <sup>1</sup> / <sub>2</sub>	A & O	{ \$2,000 on Apr. 1 } { each yr until p'd. }	13,333	
do.....	1892.	4	{ 1904-1912 } { \$5,000 yearly. }	45,000	
School bonds.....	4			24,000	
Paving bonds.....	1893	4	M & N	Nov. 1, 1903	30,000
do do.....	1899	3 <sup>1</sup> / <sub>2</sub> s	J & D	June 1, 1904	63,000

INTEREST on the water bonds due Oct. 1, 1910, is payable at the bank of D. Powers & Sons, Lansingburg; on the sewer and street bonds, at the Treasurer's office; all other bonds at Nat. Bank of Commerce, New York.

TOTAL DEBT.—The total bonded debt on Aug. 1, 1899, was \$338,333, including water debt of \$215,000.

ASSESSED VALUATION in 1897 was: Real estate, \$6,130,620; personal property, \$503,142; total, \$6,633,762; tax rate (per \$1,000) \$7.35. The assessment is about 80 per cent of actual value. Total valuation for 1899 was \$5,834,852.

POPULATION.—The population in 1892 was 11,048; in 1890 it was 10,550; in 1880 it was 7,432; in 1899 it was (estimated) 14,000.

**LANSINGBURG UNION FREE SCHOOL DIST. NO. 1.**—

W. J. Shelliday, Treasurer Board of Education.

<b>LOANS.</b>		<i>When Due.</i>	Total debt Feb. 1, 1900..	\$64,000
<b>RAILROAD AID BONDS—</b>			Tax valuation 1899.....	6,519,941
4s, J&D, \$30,000.....	Dec. 1, 1900 to '14		Assess't about 94 p. c. actual value	
\$2,000 due yearly.			School tax (per \$1,000) '99..	*5.81
4s, J&D, \$34,000.....	1915 to 1931		Value of sch. prop'ty '99.	\$150,000
(\$2,000 annually on Dec. 1.)			Population in 1900 (est).	13,000
Int. payable in New York City.				

**LEWISTON.**—This town is in Niagara County.

<b>LOANS—</b>		<i>When Due.</i>	Tax valuation, personal..		\$23,815
<b>RAILROAD AID BONDS—</b>			Total valuation 1898.....	1,550,363	
5s, ....., \$15,000.....			Assessment about actual value.		
4 <sup>1</sup> / <sub>2</sub> s, ....., 173,000.....			Tax rate (per \$1,000), 1898.	\$14.56	
Bonded debt Sep. 20, '98.			Population in 1890 was.....	2,577	
\$188,000			Population 1898 (estimated).	2,500	
Tax valuation, real.....					
1,526,548					

INTEREST is payable at the Bank of New York, N. B. A.

**LIBERTY.**—This town is in Sullivan County.

<b>LOANS—</b>		<i>When Due.</i>	Assessed valuat'n, pers'l.		\$161,319
<b>N. Y. &amp; Os. MID. RR.—</b>			Total valuation 1897.....	95,497	
4s, J&J, \$103,000.....			Tax rate (per \$1,000) 1896.	\$2.117	
\$5,000 yearly after 1898.			Assess't about 60 p. c. actual value.		
Bonded debt Aug. 1, '98.			Population in 1890 was.....	3,357	
\$103,000			Population in 1898 (est.).....	4,000	
Assessed valuation.....					
824,178					

TAX FREE.—All of the bonds issued by this town are tax exempt.

INTEREST is payable at Sullivan County National Bank, Liberty.

**LITTLE FALLS.**—H. W. WARREN, City Clerk.

CHAS. A. FOX, City Treasurer. This city is in Herkimer County.

<b>LOANS—</b>		<i>When Due.</i>	<b>WATER BONDS—(Continued)</b>	
<b>SCHOOL BONDS—</b>			3 <sup>1</sup> / <sub>2</sub> s, ....., \$105,000.....	1917
3 <sup>1</sup> / <sub>2</sub> s, July, \$65,000.....	July 1, 1903		—, J&J, 30,000.....	1918
(\$2,000 due yearly) to July 1, '35.			—, J&J, 50,000.....	1907 to 1916
School dist. loan 3 <sup>1</sup> / <sub>2</sub> %.....	\$15,000		Total debt Mar. 1, 1900..	\$406,000
(\$1,000 due annually on Nov 15.)			Water debt (included).....	320,000
Floating debt.....	6,000		Total valuation 1899.....	4,741,970
(\$2,000 due annually.)			Assessment is at actual value.	
<b>WATER BONDS—</b>			Total tax rate (p. \$1,000) '99.	\$17.22
—s, J&J, \$12,000.....	July 1900 & '01		Population in 1890 was.....	8,181
3 <sup>1</sup> / <sub>2</sub> s, ....., 83,000.....	1906		Population in 1900 (est.).....	11,000
3 <sup>1</sup> / <sub>2</sub> s, ....., 40,000.....	1916			

**LOCKPORT.**—T. N. VAN VALKENBURGH, Clerk.

J. C. HARRINGTON, Treasurer. This city is situated in Niagara County.

<b>LOANS—</b>		<i>When Due.</i>	<b>INTERMEDIATE SCHOOL BONDS—</b>	
<b>FIRE, HIGHWAY &amp; LIGHTING Bds</b>			4s, M&N, \$10,000 .....	Nov. 1, 1916
4s, M&N, \$7,250.....	May 20, 1900		Interest payable at City Treasury.	
(\$1,450 yearly) to May 20, 1904.			Bonded debt Dec. 9, '99.	\$289,365
<b>RAILROAD BONDS—</b>			Sinking fund.....	24,450
7s, J&J, \$10,000.....	Jan. 1, 1901		Net debt Dec. 9, 1899.....	264,915
<b>WATER BONDS—</b>			Total valuation 1899.....	7,396,930
3 <sup>1</sup> / <sub>2</sub> s, M&N, \$18,666 66.....	Nov. 1, 1900		City tax (per \$1,000) '99.....	15.40
(\$2,666 67				



MARATHON.—EDW. H. BARNES, Treasurer.

Table with columns: LOANS—When Due, Assessed valuation 1899, Population in 1890, Population in 1899 (est.).

MECHANICSVILLE.—N. T. BRYAN, Treas.

Table with columns: LOANS—When Due, Assessed valuation 1899, Population in 1890, Population in 1896 (est.).

MIDDLETOWN.—CHAS. W. HILL, Treasurer.

This city is in Orange County. Bonds issued jointly by this city and the town of Walkkill are included in the following statement.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstand'g.

INTEREST is paid at city treasury. TOTAL DEBT, ETC.—The total bonded debt on February 1, 1900, excluding bonds issued jointly with town of Walkkill, was \$283,000.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate, about 1/3 of actual value, was \$3,627,205; of personal property, \$314,232; total, \$3,941,437; total tax rate (per \$1,000), \$36.90.

POPULATION.—The population in 1890 was 11,977; in 1880 it was 8,494. In 1899 (estimated) 15,000.

MONROE CO.—J. B. HAMILTON, Treas.

Table with columns: LOANS—When Due, Assessed val'n, per'l., Total valuation 1899, Assessment about 4-5 actual value, Tax rate (per \$1,000) 1899, Population in 1900 (est.), Population 1890 was, Population 1899 (est.).

MOUNT MORRIS.—JNO. T. DONOVAN, Supervisor.

Table with columns: LOANS—When Due, Assessed valuat'n, real, Assessed val., personal, Total valuation 1899, Assessment't about 90% actual value, Tax rate (per \$1,000) 1899, Population 1890, Population 1899 (est.).

MOUNT VERNON.—EDWIN W. FISKE, Mayor.

Mount Vernon is in Westchester County. The city received its charter on March 22, 1892.

Table with columns: LOANS—When Due, Assessed valuat'n, real, Assessed val., personal, Total valuation 1899, Tax rate (per \$1,000) 1899, Population in 1890 was, Population in 1900 (est.), SCHOOL BONDS CITY OF MT. VERNON, SCHOOL BONDS DISTRICT NO. 5, SCHOOL BONDS DISTRICT NO. 4.

NASSAU CO.—H. M. W. EASTMAN, Treasurer.

Created Jan. 1, 1899, out of that portion of Queens County not included in the Greater New York. For debt, etc., prior to formation, see Queens County statement. Since organization the county has sold \$100,000 3 1/2 per cent 30-year gold court-house bonds, and has borrowed \$24,000 for the payment of its estimated share of Queens County interest.

NEWBURGH.—JONATHAN D. WILSON, Mayor.

This city is in Orange County. The interest on the water bonds is met by water rents. The Chambers Creek bridge bonds were issued jointly by the city of Newburgh and town of New Windsor, to be paid in proportion to the taxable property of each.

Table with columns: LOANS—When Due, ALMSHOUSE BONDS—, BRIDGE (Chambers Creek)—, CITY HALL—, FIRE DEPARTMENT—, PARK BONDS—, PAVING BONDS—, SEWER BONDS—, SCHOOL BONDS—, IMPROVEMENT BONDS—, WATER BONDS—, REFUNDING WATER BONDS—.

\* Includes New Windsor's share, which is about one-eighth. TOTAL DEBT, ETC.—The total bonded debt on March 1, 1900, was \$757,973 54. The water debt (included) was \$429,750.

WATER WORKS.—In 1899-1900 water rents amounted to \$47,729 98.

ASSESSED VALUATION in 1899 was: real estate, \$9,323,170 personal property, \$1,589,100; total, \$10,912,270; total tax rate (per \$1,000), \$24.60. Property assessed about one-half actual value.

POPULATION.—The population in 1890 was 23,263; in 1900, 25,000.

NEW LOTS.—See New York City.

NEW ROCHELLE.—M. J. DILLON, Mayor.

Table with columns: LOANS—When Due, FIRE DEPARTMENT BONDS—, CITY HALL BONDS—, STREET & HIGHWAY IMPR'MT—, SEWER BONDS—, JUDGMENT BONDS—, CERTIFICATES OF INDEBTEDNESS—.

NEW UTRECHT.—See New York City.

NEW YORK CITY.—ROBERT A. VAN WYCK, Mayor.

The consolidation provided under the Greater New York Charter became effective January 1, 1898, and New York City now includes Kings County, Richmond County, and the following portions of Queens County, namely, Long Island City, the towns of Newtown, Flushing and Jamaica, and part of the town of Hempstead. The following statement shows all the indebtedness of the consolidated city on Dec. 31, 1899, excepting that portion of Queens County and the school districts lying therein located partly within and partly without the Borough of Queens:

Table with columns: Funded debt of New York City issued subsequent to Jan. 1, '98., Funded debt of New York City issued prior to Jan. 1, 1898., Funded debt of corporations in the Borough of Brooklyn, including Kings County., Funded debt of corporations in the Borough of Queens., Funded debt of corporations in the Borough of Richmond., Total funded debt Dec. 31, 1899., Temporary loan in anticipation of the collection of taxes., Total bonded debt Dec. 31, 1899., Sinking funds., Net bonded debt Dec. 31, 1899.

The following table shows the assessed valuation of real estate in the consolidated city for the year 1899:

Table with columns: Real Estate, Pers'l Estate, Total, Tax Rate. Manhattan and The Bronx, Brooklyn, Queens, Richmond.

\* Includes \$985,200 of property liable for State taxation only.

APPROPRIATIONS AND EXPENDITURES.—The total appropriation for Greater New York in 1898 was \$77,559,332 37. Expenditures therefrom to Dec. 1, 1899, \$74,950,088 48. The appropriation for the year 1899 was \$93,520,082 03, and the expenditures therefrom was \$83,808,194 77. The appropriation for 1900 is \$90,773,972 48.

POPULATION.—The population of Greater New York is estimated at 3,654,594 as of July 1, 1909.

The tables which follow give full details regarding the indebtedness of the consolidated city and the various boroughs and other divisions forming part of it. We show first the bond issues made since the Greater New York Charter went into effect. Then we add statements reporting at length the indebtedness of the separate boroughs; all the districts, towns and other divisions being in each case grouped under the borough to which they belong:

GREATER NEW YORK BONDS.—Bonds issued since consolidation.

The loans marked (S. F.) are held wholly in the sinking fund. The paragraph mark (§) indicates exempt from taxation except for State purposes.



NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
CORPORATE STOCK—Greater N. Y. Charter, Sec. 169, Chap. 378, Laws 1897.				
Armories.....	3	M & N	1923	s.f. \$19,500
Am. Museum Nat. Hist.	3 1/2	M & N	Nov. 1, 1928	450,000
do do do	3 1/2	M & N	1929	400,000
Awards for ch'ge of g'de.	3	M & N	1928	s.f. 115,480
Metropolitan Mus. Art.	3 1/2	M & N	Nov. 1, 1928	600,000
do do do	3	M & N	1929	s.f. 50,000
Botanical Museum.....	3 1/2	M & N	Nov. 1, 1928	200,000
do do do	3	M & N	Nov. 1, 1928	s.f. 160,000
Paving Jerome Ave.....	3 1/2	M & N	Nov. 1, 1928	60,000
do do do	3	M & N	Nov. 1, 1928	s.f. 5,000
Repaving streets.....	3 1/2	M & N	Nov. 1, '28 & '29	550,000
do do do	3	M & N	Nov. 1, 1928	s.f. 310,000
do do do	3 1/2	M & N	Nov. 1, 1910	2450,000
Dept. Correction bldgs.	3 1/2	M & N	1928 & 1929	950,000
do do do	3	M & N	1928	s.f. 40,000
Dept. Public Charities.	3	M & N	1929	s.f. 31,518
Dept. Street Cleaning..	3	M & N	1929	s.f. 100,000
do do do	3 1/2	M & N	1929	300,000
Health Dept. bldgs.....	3	M & N	1919	s.f. 44,287
Fire Dept. Bonds.....	3 1/2	M & N	1929	300,000
Court House—Appellate	3 1/2	M & N	Nov. 1, '28 & '29	625,000
do do do	3	M & N	1929	s.f. 75,000
Criminal Court House..	3	M & N	1923	s.f. 20,000
New Hall of Records...	3	M & N	1929	s.f. 150,000
do do do	3 1/2	M & N	1929	500,000
do do do	3 1/2	M & N	Nov. 1, 1910	750,000
Docks and Slips, &c....	3	M & N	1928	s.f. 2075,294
do do do	3 1/2	M & N	Nov. 1, '28 & '29	4600,000
Imp. Wallabout Bas....	3	M & N	1929	s.f. 100,000
Sch. Houses, Sites & bldg	3 1/2	M & N	Nov. 1, 1928	1820,785
do do do	3 1/2	M & N	Nov. 1, 1928	s.f. 1153,981
do do do	3 1/2	M & N	Nov. 1, 1940	490,000
do do Bor. M. & B.	3	M & N	1909-1929	s.f. 2375,367
do do do	3 1/2	M & N	1929	1700,000
do do Boro. Brook.	3	M & N	1929	s.f. 85,615
do do do	3 1/2	M & N	1929	1800,000
do do Bor. Queens.	3	M & N	1909-1929	s. 17,650
do do do	3 1/2	M & N	1929	500,000
do do Boro. Rich.	3	M & N	1909	s.f. 3,000
do do do	3 1/2	M & N	1929	100,000
High School & sites....	3	M & N	1929	s.f. 245,352
New East Riv. Bridge..	3 1/2	M & N	Nov. 1, '28-'29	2700,000
do do do	3	M & N	1929	1287,824
do do do	3 1/2	M & N	Nov. 1, 1910	1000,000
Con. & Imp. St. John's Pk	3	M & N	1916	s.f. 50,000
East River Park Impt.	3	M & N	1911	s.f. 65,000
Const'n & Imp. of Pkys.	3	M & N	1914	s.f. 100,000
do do do	3	M & N	1923	s.f. 65,000
do do do	3 1/2	M & N	1929	100,000
Imp. of Pub. Pks. & Pkys.	3	M & N	1909 & 1921	s.f. 146,500
do do do	3 1/2	M & N	1918	15,000
Imp. Bronx Park.....	3	M & N	1929	s.f. 63,000
Lib'y Bdg., Bryant Pk.	3 1/2	M & N	1929	500,000
St. and Park Openings.	3	M & N	1914 & 1929	s.f. 2771,168
do do do	3 1/2	M & N	Nov. 1, 1929	1849,107
Public Park 111th St..	3 1/2	M & N	Nov. 1, 1928	1738,362
do do do	3	M & N	Nov. 1, 1928	s.f. 170,033
Public Park—Houston St.	3	M & N	1920	s.f. 198,779
Bridge over Harlem R.	3 1/2	M & N	Nov. 1, 1928	1029,845
do do do	3	M & N	1919	s.f. 40,000
do do do	3 1/2	M & N	1928	250,000
do do do	3 1/2	M & N	1929	1000,000
Bdg. Con'g Pelham Bay	3	M & N	1919	s.f. 135,000
Bdg. over Bronx River	3	M & N	1919	s.f. 10,000
Pub. Bldg. Crotona Pr.	3 1/2	M & N	Nov. 1, 1928	75,000
do do do	3	M & N	1914	s.f. 2,500
Hos. Bldg. Gov'n'r Slip.	3 1/2	M & N	Nov. 1, 1928	50,000
Pub. Bath Rivington St.	3 1/2	M & N	Nov. 1, 1928	50,000
do do do	3	M & N	Nov. 1, 1928	s.f. 20,000
Pub Pks. 28th-29th St.	3	M & N	1921	s.f. 1,247
Pub. Park in 12th Ward.	3	M & N	1921	s.f. 29,495
do do do	3 1/2	M & N	1929	1365,000
Pub. Park—Hester St.	3	M & N	1920	s.f. 31,908
Bdg. over tracks N. Y. C.	3	M & N	1921	s.f. 33,000
do do do	3 1/2	M & N	1921	50,000
Bdg. Pt. & M. Br.....	3	M & N	1921	s.f. 9,000
Bridge over E. River..	3	M & N	1928	s.f. 20,000
do do do	3	M & N	1928	s.f. 20,000
Riverside Drive Ext....	3 1/2	M & N	1928 & 1929	600,000
Imp., etc., Riverside Pk	3	M & N	1921	s.f. 153,500
Imp., etc., Crotona Pk.	3	M & N	1928	s.f. 30,000
Park, 54th Street.....	3	M & N	1929	s.f. 941
New Pk., &c., 23, 24 Wds	2 1/2	M & N	1909-29	s.f. 5,000
Melrose Ave. Viaduct..	3 1/2	M & N	1928	140,000
Redemp. Brk. Water L'n	3	M & N	1929	s.f. 1215,000
Red. Ass. Bds. Park Av.	3 1/2	M & N	Nov. 1, 1929	458,000
do do do	3	M & N	Nov. 1, 1929	s.f. 10,801
Soldiers Mem. Arch....	3	M & N	1929	s.f. 5,000
New Buildings.....	3	M & N	1929	s.f. 1,000
Addit'l Water Sup'y	3	M & N	1911	s.f. 23,000
do do do	3 1/2	M & N	1919	250,000
New Aqueduct.....	3 1/2	M & N	Oct. 1, 1917	2000,000
do do do	3 1/2	M & N	1918	1350,000
do do do	3	M & N	Nov. 1, '12-'18	s.f. 1150,000
San. Prot. of Water....	3 1/2	M & N	Nov. 1, 1917	700,000
do do do	3	M & N	Nov. 1, '09-'17	s.f. 300,000
Laying Water Mains...	3 1/2	M & N	Nov. 1, 1917	30,000
do do do	3	M & N	Nov. 1, 1917	s.f. 50,000
do do Brklyn.	3	M & N	1918	s.f. 100,000
Long Is. Water Plant..	3 1/2	M & N	Nov. 1, 1918	570,000
Water M'ns & Pumping	3	M & N	1918	105,343
Assessment Bonds—				
Assess. mout bonds....	3 1/2	M & N	Nov. 1, 1908	500,000
Street Improvements..	3	M & N	1907	s.f. 350,000
Fort Wash. Road.....	3	M & N		s.f. 29,939
Streets 26 Wd. Brook..	3	M & N		s.f. 50,000

Boroughs of Manhattan and the Bronx.—(Con.)				
NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
LOANS—				
c.—Secured by Special Sinking Fund, Derived by Annual Taxation, Act of June 3, 1878—				
Additional Water Stock..	3	A & O	Oct. 1, 1933	\$100,000
do do do	3 1/2	A & O	Oct. 1, 1933	300,000
do do do	3	A & O	Oct. 1, 1933	s.f. 45,000
do do do	3 1/2	M & N	Oct. 1, 1916	1,750,000
Armory bonds.....	3	M & N	Aug. 15, 1904	200,000
do do do	3	M & N	Nov. 1, 1907	s.f. 142,632
do do do	3	M & N	Nov. 1, 1907	250,000
do do do	2 1/2	M & N	Nov. 1, 1907	s.f. 213,500
do do do	3	M & N	Nov. 1, 1909	442,000
do do do	3	M & N	Nov. 1, 1910	s.f. 884,115
do do do	3	M & N	Nov. 1, 1911	s.f. 249,450
do do do	3 g	M & N	Nov. 1, 1914	270,500
Assessment Fund Stock..	5	M & N	1903	500
City Park Improv't Stock.	5	M & N	1904	s.f. 11,000
CONSOLIDATED STOCK—				
City Improvement.....	5	M & N	1900	s.f. 13,616
N. Y. Bridge Bonds.....	3	M & N	Nov. 1, 1922	s.f. 330,000
do do do	5	M & N	*May 1, 1926	s.f. 421,900
do do do	5	M & N	*May 1, 1926	500,000
* Subject to call after Nov. 1, 1900.				
do do do	5	M & N	1928	s.f. 300,000
do do do	4	M & N	1928	s.f. 866,666
do do do	3	M & N	1923	s.f. 100,000
do do do	3	M & N	1925	s.f. 120,000
do do do	3	M & N	1926	s.f. 30,000
Metropol. Museum of Art	3	M & N	1905	s.f. 25,000
do do do	3	M & N	1913	s.f. 727,000
do do do	2 1/2	M & N	1913	s.f. 120,000
do do do	3	M & N	Nov. 1, 1912	s.f. 90,000
do do do	3	M & N	1907	s.f. 40,000
do do do	3 1/2 g.	M & N	1916	200,000
Amer. Mus. of Nat. His'y.	3	M & N	Nov. 1, 1913	s.f. 595,000
do do do	2 1/2	M & N	Nov. 1, 1913	s.f. 205,000
do do do	3	M & N	Nov. 1, 1920	s.f. 474,103
do do do	3	M & N	Nov. 1, 1920	475,000
do do do	3	M & N	Nov. 1, 1925	s.f. 50,000
do do do	3 1/2 g.	M & N	Nov. 1, 1917	250,000
Temp'y bldg. ov. Bronx R.	3	M & N	1919	s.f. 5,000
Bridge over Bronx River	3	M & N	1920	s.f. 15,000
Brg ov. Bronx R. 177th St	3	M & N	1919	s.f. 30,000
Harlem R. Br. "Wash'n"	3	M & N	Nov. 1, 1906	s.f. 50,000
do do do	3	M & N	Nov. 1, 1907	s.f. 350,000
do do do	3	M & N	Nov. 1, 1907	900,000
do do do	3	M & N	Nov. 1, 1908	s.f. 800,000
do do do	3	M & N	Nov. 1, 1908	350,000
do do do	2 1/2	M & N	Nov. 1, 1909	s.f. 385,100
do do do	3	M & N	Nov. 1, 1910	s.f. 16,650
do do do	3	M & N	Nov. 1, 1910	178,300
do do do	2 1/2	M & N	1910	s.f. 14,500
do do do	3	M & N	1913	s.f. 17,175
do do do	3	M & N	1911	s.f. 89,508
do do do	3	M & N	1912	s.f. 60,078
do do do	3	M & N	1914	s.f. 45,590
do do do	3	M & N	1915	s.f. 39,325
do do do	3	M & N	1914	s.f. 315,000
do do do	3	M & N	1915	s.f. 45,069
do do do	3	M & N	1919	s.f. 36,573
do do do	3 g	M & N	1920	80,000
do do Third Ave..	3	M & N	Nov. 1, 1914	s.f. 100,000
do do do	3	M & N	Nov. 1, 1915	s.f. 85,000
do do do	3	M & N	1916-1920	s.f. 219,037
do do do	3 1/2 g	M & N	1916-1920	1,050,000
do do do	3	M & N	1920	s.f. 655,980
do do do	3 1/2 g	M & N	1918	400,000
do do 155th St..	3	M & N	Nov. 1, 1916	s.f. 1,140,000
do do do	3	M & N	1917	s.f. 5,000
do do do	3 g	M & N	1920	100,000
do do do	3	M & N	1920	s.f. 180,000
Br. ov. H. Riv. E. of B'way	3	M & N	1919	s.f. 45,000
Br'k Av. bldg. N. Y. & H. RR.	3	M & N	1921	s.f. 50,000
Br. over H. RR., 153d St.	3	M & N	1919	s.f. 50,000
Grand & Walton Av. Bdg.	3	M & N	1922	s.f. 15,000
Gansevoort Market.....	3	M & N	1907	s.f. 120,000
do do do	3	M & N	1908	s.f. 330,000
do do do	3	M & N	1909	s.f. 53,715
Ward's Isl., &c., Build'gs.	3	M & N	Nov. 1, 1902	s.f. 496,800
Morningside Park.....	3	M & N	Nov. 1, 1907	s.f. 331,000
do do do	2 1/2	M & N	Nov. 1, 1907	s.f. 110,000
Central Park.....	3	M & N	1907	s.f. 163,000
do do do	2 1/2	M & N	1907	s.f. 45,000
City Improvement Stock.	3 g	M & N	1915	778,772
Castle Garden imp. Aq'm	3	M & N	1912	s.f. 230,000
do do do	3	M & N</		



Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ot. Payable), Principal (When Due, Outstand'g). Includes sections for CONSOLIDATED STOCK and LOANS.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ot. Payable), Principal (When Due, Outstand'g). Includes sections for DOCK BONDS, LOANS, and Assessment Fund Stock.



**Boroughs of Manhattan and the Bronx.—(Con.)**

NAME AND PURPOSE. ANNEXED TERRITORY BONDS.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
<b>LOANS—</b>				
Town of Morrisania—				
Central Av. construction	7	Ann'yly	1900 to 1915 \$1,000 yearly.	16,500
Central Av. construction	7	semi-an	1916-1980 \$1,000 yearly.	64,000
St. Ann's Av. construct'n	7	M & S	1900 to 1910 \$1,000 yearly.	11,000
Town of West Farms—				
Central Av. construction	7	{ An'yly & s'mi-an.	1900 to 2147 \$1,000 yearly.	247,000
These bonds mature \$1,000 yearly, except in the years 1916 and 1917 when in each year \$1,500 mature; in 1949 and 1975, none; in 1950, \$2,000; in 1959 and 2147, each \$500. Interest on about one-half the bonds is paid annually, on the remainder semi-annually.				
Town of West Farms—				
So. Boulevard constr't'n.	7	M & S	1900 to 1909 \$10,000 yearly.	\$88,500
Village of Williamsbridge....		{ Highway imp. Sewers.....	\$131,000 175,000	306,000
Town of Westchester.....		{ Improvement..... School district.....	240,000 74,000	314,000
Village of Wakefield, highway improvements.....				78,800
Town of Eastchester, school district bonds.....				14,000

a, b, c, d, e —These letters indicate on which sinking fund the bonds are a lien, as more fully explained below.

**PAR VALUE OF BONDS.**—The denominations of the bonds and stock of the city of New York are not fixed. Certificates are issued for any amount in even hundreds, with \$500 as the minimum.

**INTEREST—WHERE PAYABLE.**—Coupon interest is payable at Knickerbocker Trust Company; registered interest at office of City Chamberlain; interest on the gold coupon bonds of 1901 and 1902 is payable also at Messrs. Rothschilds in London.

**TOTAL DEBT, SINKING FUNDS, ETC.**—The subjoined statement shows the old city's debt, etc.:

	Jan 1, 1900.	Jan. 1, 1899.	Jan. 1, 1898.
Total funded debt...	\$216,402,045	\$221,916,334	\$223,018,034
Sink'g fund, inc. cash	102,110,089	95,731,053	86,170,758
Net funded debt...	\$114,291,956	\$126,185,281	\$136,847,276
Revenue bonds. ....	7,600	7,600	5,069,245
Total net debt....	\$114,299,556	\$126,192,881	\$141,916,521

The annexed table shows the old city's net funded debt as it was on the first day of January of each of the following years:

Year	Net Funded Debt
1900	\$114,291,956
1899	126,185,281
1898	136,847,276
1897	120,710,525
1896	112,450,020
1895	105,777,854
1894	101,423,481

**SINKING FUNDS.**—The total sinking fund assets of the old city (Manhattan and the Bronx) on Jan. 1, 1900, were \$102,110,089. Of this amount \$18,486,190 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and \$83,623,899 (sinking fund redemption No. I.) was held for certain other sinking fund issues. The character of the assets of the two sinking funds here referred to is evident from the following:

	Sinking Fund Redemption I.	Sinking Fund Redemption II.	Total.
N. Y. City bonds (par value).	\$-0,642,953	\$17,910,863	\$98,573,816
Cash.....	2,910,946	555,327	3,536,273
Total.....	\$83,623,899	\$18,486,190	\$102,110,089

The totals of the various issues having a lien on these sinking funds, and the order of their lien, are shown in the following; the letter prefixed in each case being the same as that used in the table of bonds above to designate the issues having such lien.

- a Total issues having a first lien on sink. f. redemp. No. I... \$1,865,900
- b Total issues having a second lien on sinking fund redemption No. I..... 9,700,000
- c Consolidated stock, etc., having a lien on special fund derived from taxation and from sink. f. redemp. No. I. 112,130,395
- d Total issues payable from sinking fund redemption No. II. 41,977,000
- e Consolidated stock (new parks) payable from sinking fund redemption No. I in accordance with act of authorization..... 9,823,100

**ASSESSED VALUATION.**—The old city's assessed valuation and tax rate have been as follows:

Years.	Real Estate.	Personal Estate.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1899	\$2,178,605,905	\$190,482,930	\$2,669,088,835	\$24.804
1898	1,856,467,923	509,022,449	2,365,490,372	20.10
1897	1,787,186,791	381,449,065	2,168,635,856	21.00
1896	1,731,509,143	374,975,762	2,106,484,905	21.40
1895	1,646,028,655	370,919,007	2,016,947,662	19.10
1894	1,613,057,735	390,274,302	2,003,332,037	17.90
1893	1,562,582,393	370,936,136	1,933,518,529	18.20
1892	1,504,904,603	323,359,672	1,828,264,275	18.50
1891	1,464,247,820	321,609,518	1,785,857,338	19.00
1890	1,398,290,007	298,688,383	1,696,978,390	19.70
1889	1,331,578,291	272,260,822	1,603,839,113	19.50
1888	1,302,818,879	250,623,552	1,553,442,431	22.20
1887	1,254,491,849	253,148,814	1,507,640,663	21.60
1886	1,203,941,065	217,027,221	1,420,968,286	22.90
1885	1,268,443,137	202,673,866	1,371,117,003	24.00

**POPULATION OF THE BOROUGHS OF MANHATTAN AND THE BRONX.**—Estimated by Health Department, as of July 1, 1900, was 2,181,611. In 1892 the population was 1,801,739; in 1890 it was 1,515,501; in 1880 it was 1,206,299; in 1870 it was 942,292.

**BOROUGH OF BROOKLYN.**

**CITY OF BROOKLYN.**

The old city of Brooklyn covered the entire area of the county of Kings, the county government being consolidated with that of the city on January 1, 1896, under the provisions of Chapter 954 of the Laws of 1895. Under the provisions of this act "the debt of the said county shall not be deemed to be or be included as a part of the debt of the City of Brooklyn, within the meaning of the provision of the Constitution of the State of New York limiting the power of cities to incur indebtedness." [See CHRONICLE, vol. 62, p. 49.] The towns of Flatbush, New Utrecht and Gravesend were annexed to the City of Brooklyn in 1894 and the town of Flatlands became a ward of the city on the first day of January, 1896.

Debt city of Brooklyn, including annexed towns, and debt of Kings County, as constituted prior to consolidation on January 1, 1898:

	Jan. 1, 1900.
Payable from sinking funds.....	\$18,112,567 41
" " water revenue.....	14,132,749 76
" " assessments.....	6,422,343 00
" " taxation.....	39,012,565 76
Total.....	\$77,680,225 93

Less sinking fund—	
Investments.....	\$6,524,055 69
Cash.....	273,261 46
	\$6,797,317 15

Net debt.....\$70,882,908 78

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
<b>LOANS</b>				
Arrearage 10-40s.....	4	J & J	July 1, 1923	\$1,650,000
do 10-40s.....	3½	J & J	May 1, 1924	700,000
do county taxes...	4	J & J	July 1, 1924	549,000
Asphalt repaving bonds...	4	J & J	July 1, 1905	43,000
<b>BRIDGE BONDS—</b>				
Brooklyn City bonds for completion of bridge.	{ 7 7	{ J & J J & J	{ July 1, 1905 July 1, 1906 July 1, 1907	{ 405,000 400,000 345,000
<b>BRIDGE BONDS—</b>				
Brooklyn City bonds for completion of bridge.	{ 7 6	{ J & J J & J	{ July 1, 1908 July 1, 1908 July 1, 1909	{ 100,000 260,000 400,000
do do	6	J & J	July 1, 1910	440,000
do do	6	J & J	July 1, 1911	400,000
do do	6	J & J	July 1, 1912	400,000
do do	6	J & J	July 1, 1914	350,000
do do	6	J & J	July 1, 1916	300,000
do do	5	J & J	July 1, 1917	500,000
do do	5	J & J	July 1, 1918	250,000
do do	5	J & J	July 1, 1919	810,000
do do	5	J & J	July 1, 1920	319,000
do do	4	J & J	July 1, 1921	371,000
do do	4	J & J	July 1, 1922	400,000
do do	4	J & J	July 1, 1923	200,000
do do	4	J & J	Jan. 1, 1925	257,000
do do	4	J & J	July 1, 1927	300,000
do do	4	J & J	July 1, 1928	356,000
New York Bridge	7	J & J	July 1, 1900	50,000
do do	7	J & J	{ July 1, 1901-'04 } \$100,000 yearly	400,000
do do	7	J & J	July 1, 1905	71,000
do do	7	J & J	July 1, 1906	128,000
do do	7	J & J	July 1, 1907	101,000
do do	7	J & J	July 1, 1908	50,000
do do	7	J & J	July 1, 1909	100,000
do do	7	J & J	July 1, 1910	100,000
do do	7	J & J	July 1, 1911	50,000
do do	7	J & J	{ July 1, 1912-'16 } \$100,000 yearly.	500,000
do do	7	J & J	July 1, 1917	91,000
do do	7	J & J	July 1, 1918	105,000
do do	7	J & J	July 1, 1919	104,000
do do	7	J & J	July 1, 1920	200,000
do do	7	J & J	July 1, 1921	181,000
do do	7	J & J	July 1, 1922	154,000
do do	7	J & J	July 1, 1924	65,000
do do	3½g J & J		Jan. 1, 1936	112,000
do terminal improv's...	3½	J & J	Jan. 1, 1922	40,000
do do	3½	J & J	{ Jan. 1, 1926-31 } \$100,000 yrly.	600,000
do do Con. g. stk.	3½	J & J	July 10, 1925	100,000
do do	3½g		Mar. 12, 1926	60,000
do do	3	J & J	Jan. 1, 1922-'25	360,000
do Approach.....	4	J & J	July 1, 1925-'27	275,000
do do	3½	J & J	Jan. 1, 1923-'27	982,000
do do			Of this loan \$82,000 is in the sinking fund.	
do do	3½	J & J	July 1, 1923-27	500,000
do do Con. g. stk.	3½	J & J	Jan. 1, 1928	100,000
do do Con. g. stk.	3½	J & J	Jan. 1, 1929	70,000
New E.R. Bdg. con. g. stk.	3½	J & J	Jan. 1, 1935	25,000
do do	3½g J & J		Jan. 1, 1936	150,000
do do	3½g J & J		Jan. 1, 1937	332,000
New East River Bdge....	3½	F & A	Jan. 1, 1937	30,325
<b>CERT. OF INDEBTEDNESS.</b>	3½g J & J		{ 1900-1902 } \$5,000 yearly on Nov. 10.	20,000
do do	3½g J & J		1901	24,000
do do	3½g J & J		Jan. 1, 1901	30,000
do do	3½g J & J		May 1, 1901	16,000
do do	3½g J & J		Oct 4, 1902	80,000
<b>COUNTY DEFICIENCY—</b>				
Con. gold stock.....	3½g J & J		Jan. 1, 1926	48,000
do do	3½g J & J		Jan. 1, 1936	700,000
<b>IMPROVEMENT BONDS.—Various purposes.</b>				
City Hall impts.....	3½g J & J		Jan. 1, 1920	95,000
do do	3½g J & J		Jan. 1, 1920	s.f. 35,000
do do	3½g J & J		Jan. 1, 1921	25,000
Gravesend Local impts.	3½g J & J		{ July 10, 1932-'34 } \$100,000 yearly.	300,000
do do	3½	J & D	Dec. 17, 1925	s.f. 13,000
do do	3½	J & J	May 21, 1925	8,500
Int. due on Grav. bonds.	3½g J & J		Jan. 1, 1936	21,242
Local improvement.....	4	J & J	1920 to 1921	108,000
do do	3		{ Feb. 13, 1904-'16 } \$100,000 yearly.	1,300,000
do do fund,....	3	J & J	{ Jan. 1, 1916-'24 } \$100,000 yearly.	900,000
do do			Of this loan \$500,000 is in the sinking fund.	
do do	3½	J & J	Jan. 1, 1918 to 1921	340,000
do do			Of this loan \$140,000 is in the sinking fund.	
do do	3	J & J	Jan. 1, 1921	s.f. 7,000
do do Laws of '94	4	J & J	{ Jan. 1, 1920-'22 } \$100,000 yearly.	300,000
do do	4	J & J	{ Jan. 1, 1925-'28 } \$100,000 yearly.	400,000
do do	4	J & J	Jan. 1, 1929	35,000
do do	3½	J & J	Jan. 1, 1923-24	200,000
do do	3½g J & J		Jan. 1, 1930	100,000
do do Laws of '95	g J & J		Jan. 1, 1914	200,000
do do	½g J & J		Jan. 1, 1915	100,000
do do	3½g J & J		Jan. 1, 1916	300,000
do do Laws of '96	3½g J & J		Jan. 1, 1917	150,000
do do	3½g J & J		Jan. 1, 1917	250,000
do do	3½g J & J		Jan. 1, 1937	37,000
Eighth ward improv....	3	J & J	{ July 1, 1905-'10 } \$100,000 yearly.	600,000
do do			July 1, 1911	50,000
School improvement....	3	J & J	{ Jan. 21, 1917-'20 } \$100,000 yearly.	400,000
do do			{ Jan. 1, 1916-'23 } \$100,000 yearly.	800,000
do do			Of this loan \$758,000 is in the sinking fund.	
Museum Arts & Sciences.	3½g J & J		Jan. 1, 1925-26	200,000
do do	3½	J & J	Jan. 1, 1927	92,000
do do	3½	J & J	Jan. 1, 1928	25,000
Memorial bonds.....	3½g J & J		Oct. 4, 1917	7,000
<b>PARK BONDS—</b>				
East Side Park.....	4	J & J	Jan. 1, 1914	50,000
Prospect Park.....	7	J & J	July 1, 1915	6,561,000
do do	7	J & J	July 1, 1916	134,000



Borough of Brooklyn—City of Brooklyn.—(Con.)

Table with columns: LOAN—NAME AND PURPOSE, Interest—P. Ct. Payable, Principal—When Due, Outstanding. Includes categories like PARK BONDS, ROAD BONDS, SEWER BONDS, and WATER BONDS.

Borough of Brooklyn—City of Brooklyn.—(Con.)

Table with columns: LOANS—NAME AND PURPOSE, Interest—Rate Payable, Principal—When Due, Outstanding. Includes categories like WATER BONDS, SINKING FUND, TAX FREE, INTEREST, ASSESSED VALUATION, GRAVESEND, FLATBUSH, FLATLANDS, NEW LOTS, NEW UTRECHT, and COUNTY OF KINGS.



Borough of Brooklyn.—County of Kings—(Con.)

Table with columns: LOANS—, When Due., REFUNDING LOAN—(Con.)—, and various bond details including Park Fund Loan and State Tax Loan.

CERTIFICATES OF INDEBTEDNESS.

Table with columns: LOANS—, When Due., and details for Armory (13th Regiment) and Armory (14th Regiment).

TOTAL DEBT, ETC.—The subjoined statement shows the total county debt in each of the years named.

Table showing total debt for Jan. 1, 1900, Jan. 1, '99, Jan. 1, '98, and Mar. 26, '97.

BOROUGH OF QUEENS.

Table with columns: Assessed Valuation, Real, Personal, Total, Tax Rate.

POPULATION—In 1900 was estimated at 136,559 as of July 1.

COUNTY OF QUEENS.

The debt of the county of Queens is reported under the county's own name on a subsequent page; the amount of this debt which will be chargeable to the city of New York has not yet been judicially determined.

LONG ISLAND CITY.

This was formerly a city in Queens County.

Table with columns: LOANS—, When Due., FUNDED DEBT BONDS—, and various bond details for Newtown, F&A, M&S, and others.

(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds.

(\*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents.

PAR VALUE.—Bonds are in \$1,000 and \$500 pieces.

INTEREST is payable by the city of New York—registered interest at the Chamberlain's office and coupons at the office of the Comptroller of New York City.

TOWN OF FLUSHING.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, and various bond details for Road, Drainage, and Causeway bonds.

TOWN OF FLUSHING SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 1-5, and various bond details for Districts 1 through 5.

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

Table with columns: LOANS—, When Due., WATER BONDS—, and various bond details for Improvement and Water bonds.

Borough of Queens.—(Con.)

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

Table with columns: LOANS—, When Due., STREET BONDS—(Con.)—, and various bond details for Assessment, Funding, and Water bonds.

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

Table with columns: LOANS—, When Due., SEWER BONDS—, and various bond details for Water and Sewer bonds.

TOWN OF HEMPSTEAD.

The bonds of the old town of Hempstead which have been assumed by New York City are given below. The rest of the bonded debt of the old town will be found under the town's own name in its proper place elsewhere.

Table with columns: LOANS—, When Due., and Bonded debt Jan. 1, 1900.

As stated above, the amount of the outstanding bonds of the school districts contained in the town of Hempstead (except those below) which will be chargeable to the city of New York has not yet been judicially determined.

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

(See note above under Hempstead.)

Table with columns: LOANS—, When Due., DISTRICT No. 18-27, and various bond details for Districts 18 through 27.

For other Hempstead School Districts see "Additional Statements" at the end of New York State.

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

Table with columns: LOANS—, When Due., BUILDING BONDS—, and various bond details for Drainage and Improvement bonds.

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

Table with columns: LOANS—, When Due., IMPROVEMENT BONDS—(Con.), and various bond details for Improvement and Sewer bonds.

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds—5s. ...., 1902 to 1920.....\$57,000

TOWN OF JAMAICA.

Table with columns: LOANS—, When Due., ROAD BONDS—, and various bond details for Road bonds.

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Table with columns: SEWER BONDS—, STREET BONDS—, and various bond details for Sewer and Street bonds.

TOWN OF JAMAICA SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 1-11, and various bond details for Districts 1 through 11.

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

Table with columns: LOANS—, When Due., STREET AND SIDEWALK BONDS—, and various bond details for Street and Sidewalk bonds.

TOWN OF NEWTOWN

Table with columns: LOANS—, When Due., CAUSEWAY BONDS—, and various bond details for Road, Bridge, and Causeway bonds.

NEWTOWN SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 1-3, and various bond details for Districts 1 through 3.



BOROUGH OF QUEENS.—(Con.)

Table with columns: LOANS—, When Due., DISTRICT NO., and amounts. Includes Districts 10, 11, 12, 13, 14, and 15.

BOROUGH OF RICHMOND.

Table with columns: Assessed Valuation (Real, Personal, Total) and Tax Rate. Includes Population information for 1900.

COUNTY OF RICHMOND.

Table with columns: LOANS—, When Due., ROAD BONDS—, and amounts. Includes County Bonds and various district loans.

CASTLETON SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT NO., and amounts. Includes Districts 1, 2, 3, and 4.

VILLAGE OF EDGEWATER—TOWN OF CASTLETON.

Village Hall Bonds—4s, ..... 1904.....\$15,000

VILLAGE OF PORT RICHMOND—TOWN OF CASTLETON.

Boulevard Certificates of Indebtedness—6s, 1900 to 1902... \$6,509

VILLAGE OF TOTTEVILLE—TOWN OF CASTLETON.

Table with columns: LOANS—, When Due., WATER BONDS—, and amounts. Includes Districts 1, 2, and 3.

TOWN OF MIDDLETOWN.

Table with columns: LOANS—, When Due., ROAD BONDS—, and amounts. Includes Refunding Bonds.

MIDDLETOWN SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT NO., and amounts. Includes District 1.

TOWN OF NORTHFIELD.

Road Improvement Bonds—5s, ..... 1927.....\$150,000

NORTHFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT NO., and amounts. Includes Districts 3, 4, 5, and 6.

TOWN OF SOUTHFIELD.

Table with columns: LOANS—, When Due., ROAD BONDS—, and amounts. Includes Refunding Bonds.

SOUTHFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT NO., and amounts. Includes Districts 1, 2, and 3.

TOWN OF WESTFIELD.

Table with columns: LOANS—, When Due., ROAD BONDS—, and amounts. Includes Road Bonds.

WESTFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT NO., and amounts. Includes Districts 1, 2, and 3.

NIAGARA FALLS.—(M. B. BUTLER, Mayor. FRANK J. SULLIVAN, Clerk.)

Table with columns: LOANS—, When Due., SCHOOL BONDS—, MISCELLANEOUS BONDS—, and amounts. Includes various school and miscellaneous bonds.

NO. HEMPSTEAD.—This town is in Nassau County.

Table with columns: LOANS—, When Due., and amounts. Includes various district loans.

NO. TONAWANDA.—(W. COOK OILLE, Mayor. H. M. STOCUM, Treasurer.)

Table with columns: LOANS—, When Due., WATER BONDS—, and amounts. Includes various district loans and water bonds.

INTEREST on all bonds except paving 5s 1s payable at the Chase National Bank; on the paving 5s at the Bank of America, N. Y. City.

NORTH TONAWANDA SCHOOL DISTRICT No. 1.—A portion of the city's territory.

Table with columns: LOANS—, When Due., and amounts. Includes various district loans.

OGDENSBURG.—(EDGAR A. NEWELL, Mayor. WM. M. STEPHENS, Treasurer.)

Table with columns: LOANS—, When Due., HIGHWAY BONDS—, WATER WORKS BONDS—, and amounts. Includes various district loans and highway bonds.

INTEREST is payable at New York and Ogdensburg. TAX FREE.—All bonds are exempt from city taxes.

OLEAN.—(J. H. WARING, Mayor. CHAS. KEENAN, Clerk.)

Olean is in Cattaraugus County and was incorporated as a city April 25, 1893, succeeding the village of Olean.

Table with columns: LOANS—, When Due., CITY BUILDING—, PAVING BONDS—, SEWER BONDS—, WATER WORKS BONDS—, and amounts. Includes various district loans and city building bonds.

For debts of Olean School Districts see "Additional Statements" at end of New York State.

INTEREST on the city building bonds is payable at the National Park Bank, New York; on all other bonds at Farmers' Loan & Trust Co., New York, and Seaboard National Bank, New York.

ONEONTA.—This village is in Otsego County.

Table with columns: LOANS—, When Due., and amounts. Includes various district loans.

ONONDAGA CO.—IRVING COONLEY, Treas.

Table with columns: LOANS—, When Due., and amounts. Includes various district loans.

OSWEGO.—T. F. GLEASON, City Chamberlain.

Table with columns: LOANS—, When Due., RAILROAD BONDS—, CITY BONDS—, SCHOOL BONDS—, IMPROVEMENT BONDS—, and amounts. Includes various district loans and railroad bonds.

INTEREST is payable at the Am. Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The total bonded debt February 1, 1899, was \$607,000. The interest and principal of railroad bonds when due are met by the tax levy of Oswego County.



OSWEGO COUNTY.—THOMAS MOORE, Treas.

County seats are Oswego and Pulaski.

Table with columns: LOANS—When Due., Total debt Feb. 13, 1900, Valuation, real., Valuation, personal., Total valuation 1899., State & Co tax (per M.) '98., Population in 1892 was., Population in 1890 was.

INTEREST on the funding bonds is payable New York City.

OVID.—D. P. SEELEY, Clerk.

This town is in Seneca County.

Table with columns: LOANS—When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment same as actual value., Total tax (per \$1,000) '99., Population in 1890 was., Population 1894 (est.), Population 1890 was.

TAX FREE.—All bonds are exempt from town taxes.

OYSTER BAY.—This town is in Nassau County.

Table with columns: LOANS—When Due., Assess. val., personal., Total valuation 1898., Tax rate (per M.) 1900., Population 1890., Population 1894 (est.), Population 1890 was.

(For debt of School District No. 5 see "Additional Statements" end of New York State.)

PEEKSKILL.—CHAS. R. SWAIN.

This village is in Westchester County.

Table with columns: LOANS—When Due., Floating debt., Total debt Feb. 1, 1900., Sinking fund., Net debt Feb. 1, 1900., Tax valuation 1899., Total tax (per \$1,000) '99., Population in 1890 was., Population in 1890 was.

PLATTSBURG.—Clinton County.

Table with columns: LOANS—When Due., Total debt Jan. 1, 1899., Assessed valuation, real., Ass'd valuation, person'l., Total valuation 1898., Tax rate (per \$1,000) '98., Population 1890., Population 1892.

Exempt from taxation.

PORT CHESTER.—{ JOHN W. McCARTY, President. NICHOLAS DUFFY, Treasurer.

This village is in Westchester County.

Table with columns: LOANS—When Due., Bonded debt Feb. 1, 1900., Assessed valuation '99., Assesmt't about 60% actual value., Tax rate (per \$1,000) '99., Population in 1890 was., Population in 1898 (est.).

PORT JERVIS.—JOHN KINSILA, JR., Vil. Cl'k.

Port Jervis is in Orange County.

Table with columns: LOANS—When Due., Total debt Feb. 1, 1900., Total valuation 1899., Assessment about 1/2 actual value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1898 was.

POUGHKEEPSIE.—{ ISAAC W. SHERRILL, Mayor. C. S. HOWLAND Chamberlain.

This city is the county seat of Dutchess County.

Table with columns: LOANS—When Due., SEWER BONDS—(Con.)—, HIGH SCHOOL BONDS—, BOUNTIES—, FALLKILL IMPROVEM'T BONDS—, DEFICIENCY BONDS—, SEWER BONDS—, ASYLUM BONDS—, REFUNDING BONDS—.

INTEREST is payable at Fallkill National Bank, Poughkeepsie.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Jan. 1, 1900., Jan. 1, '99., Jan. 1, '98., Tot. funded debt (incl. water debt), Water debt, included above.

CITY PROPERTY.—The city owns buildings valued at \$200,000.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at about two-thirds of cash value:

Table with columns: Years—, Real Estate., Personal Property., Total Assessed Valuation., Rate of Tax per \$1,000.

POPULATION.—In 1892 population was 23,196; in 1890 it was 22,206; in 1880 it was 20,207; in 1870 it was 20,080

QUEENS CO.—CHAS. L. PHIPPS, Treasurer.

County seat is Long Island City. A good part of the county is now included in the Greater New York, and a bill changing name to Nassau County has become a law. Act took effect January 1, 1899. The amount of the outstanding bonds of this county which will be chargeable to the city of New York has not yet been judicially determined; although the decision of ex-Judge Brown, as referee, placing it at \$3,822,346 was confirmed, the matter is still in the courts on appeal. New York City is now paying \$79495664771 of the interest of the debt of Queens County as constituted prior to Jan. 1, 1899, Nassau County paying \$20504335229—all payments being subject to the final decision of the courts.

Table with columns: LOANS—When Due., ROAD BONDS—(Con.), FUNDING BONDS—, BUILDING BONDS—, ROAD BONDS—.

RENSSELAER.—C. W. RILEY, Treasurer.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County.

Table with columns: LOANS—When Due., SEWER BONDS—, BROADWAY BONDS—, PAVING BONDS—.

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSSELAER CO.—ELIAS P. MANN, Treas.

County seat is Troy.

Table with columns: LOANS—When Due., WAR BONDS (renewal)—, COURT-HOUSE BONDS (reg.)—, HOUSE OF INDUSTRY BONDS—, SINKING FUND BONDS—, WAR BONDS (renewal)—.

INTEREST on the court-house bonds is payable at the office of the County Treasurer; on all other bonds at National State Bank, Troy.

RICHFIELD SPRINGS.—A. MONROE FREEMAN, Treasurer.—This village is in Otsego County.

Table with columns: LOANS—When Due., SEWER BONDS—, WATER BONDS—, WATER BONDS, REFUNDING—.

INTEREST is payable at the First Nat. Bank of Richfield Springs.

TAX EXEMPT—The water bonds of 1894 are tax exempt.

RICHMOND CO.—See New York City.

ROCHESTER.—{ GEO. A. CARNAHAN, Mayor. S. B. WILLIAMS, Treasurer.

Rochester is the county seat of Monroe county.

Table with columns: LOANS—Interest—Principal—, NAME AND PURPOSE., Rate., Payable., When Due., Outstand'g.



NAME AND PURPOSE.	Interest—		When Due.	Principal.	Outstand'g.
	P. Cl.	Pay'e.			
*Refunding RR., 1893.	r 3 1/2	F & A	Feb. 1, 1913		745,000
Subject to call after Feb. 1, 1903					
*Water w'ks, 1873-76.	r &c 7	J & J	Jan. 1, 1903		3,182,000
do	do	r 4 F & A	Feb. 1, 1943		300,000
Subject to call after 20 years.					
do	1892.r	3 1/2 F & A	Feb. 1, 1942		500,000
Subject to call after Feb. 1, 1912.					
do	1894.r	3 1/2 F & A	Feb. 1, 1944		950,000
Subject to call Feb. 1, 1914					
*do	.....	3 1/2 F & A	Feb. 1, 1914		250,000
*Water shed bonds... 1898	3 1/2	F & A	Aug. 1, 1918		200,000

\* \$5,000 each. † \$1,000 each.

INTEREST—With the exception of the City Hall Commissioners' loan, which is payable at the office of the City Treasurer, all bonds and interest are payable at the office of the Union Trust Co. of New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Rochester's total bonded debt, including the water debt.

Aug. 1, 1899	Aug. 1, '98	Jan., 1898	Jan., 1897	Jan., 1896
Bonded debt \$8,616,000	\$8,420,000	\$8,420,000	\$8,424,000	\$8,443,000
Water debt... 5,792,000	5,592,000	5,592,000	5,342,000	3,592,000

On August 1, 1899, the city had a sinking fund of \$543,319 44. In addition to the above debt the city had on August 1, 1899, a floating debt of \$1,533,825, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments.

Genesee Valley Railroad refunding loan, due from 1900 to 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. RR. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

Years.	Real Estate.	Personal Property.	Rate of Tax per \$1,000
1899.....	\$102,153,875	\$8,107,820	.....
1898.....	101,827,725	10,966,015	\$15.90
1897.....	101,065,200	5,113,050	16.18
1896.....	100,054,350	5,692,304	20.37
1895.....	99,389,050	6,081,200	16.19
1890.....	88,053,750	5,937,950	15.20
1880.....	34,408,725	1,430,144	23.86

POPULATION.—In 1892 population was 144,834; in 1890 it was 133,836; in 1880 it was 89,366; in 1870 it was 62,386. The population in 1895, according to local figures, was 160,000.

ROCKLAND CO.—W. J. RANDOLPH, Treas.

New City is the county seat.

LOANS—	When Due.	Bonded debt Mar. 1, 19'0	\$83,000
COUNTY ROAD BONDS—		Assessed val'n, real. 16,810,870	
5s, .....	\$5,500..... Mar. 1, 1901	Assessed val'n, pers'l 932,172	
5s, .....	10,000..... Mar. 1, 1902	Total valuation, 1899... 17,743,042	
4 1/2s, .....	19,500..... Mar. 1, '03-'05	Population in 1890 was.... 35,162	
COUNTY BONDS—			
5s, .....	48,000..... Mar. 1, '06-'13		

ROME.—{ A. S. WHITE, Mayor. }  
{ J. H. CARROLL, Chamberlain. }

This city is in Oneida County

LOANS—	When Due.	LOANS—	When Due.
CITY HALL BONDS—		SCHOOL BONDS—	
4s, J&J, \$5,000.....	Nov. 1, 1900	4s, F&A, \$58,500.....	Feb. 1, 1901
(\$1,000 due yrly) to Nov. 1, 1904		(\$3,250 yearly) to Feb. 1, 1918	
4s, J&J, \$6,000.....	Jan., 1901 to '06	Total debt Aug. 20, '99..	\$427,750
(\$1,000 yearly.)		Water debt (included)....	160,000
SEWER BONDS—		Assessed valuation, real. 6,434,961	
4s, J&J, \$150,000.....	Apr. 15, 1907-21	Assessed valuation, pers'l 804,641	
(\$5,000 y'ly to 1920; bal. due 1921)		Total valuation 1899....	7,239,602
4s, J&J, \$37,000.....	Apr. 15, 1921	Total tax (per \$1,000) '97.....	21.06
WATER BONDS—		Population 1899 (est.).....	17,000
3 1/2s, J&J, \$160,000.....	Sept. 15, 1911	Population 1890 was.....	14,991

The total tax rate given above includes State, county and town tax, \$8.29; city tax, \$8.40; school tax, \$4.37.

PAR VALUE.—The water and sewer bonds are for \$1,000 each; all others \$500 each.

ST. JOHNSVILLE.—{ HARRY WALRATH, Prest. }  
{ H. F. STICHEL, Clerk. }

St. Johnsville is in Montgomery County.

LOANS—	When Due.	Bonded debt Apr. 1, '99.	\$47,200
WATER BONDS—		Total valuation 1899....	794,675
4 1/2s, .....	\$21,000..... 1900-1920	Assessment is about 1/2 actual value.	
(\$1,000 yearly on Aug. 1.)		Tax rate (per \$1,000) '99..	\$16.50
4s, .....	\$15,000..... 1910-1924	Population in 1890 was.....	1,263
(\$1,000 yearly on Sept. 2.)		Population in 1880 was.....	1,072
.....	\$8,200..... 1905-1916	Population 1899 (estimated) 2,100	
4s, .....	12,000..... 1903 to 1924		
(Part yearly.)			

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.—M. H. FLAHERTY, Tr.

County seat is Canton.

LOANS—	When Due.	Assessed val., real....	\$34,811,770
COURT HOUSE BONDS—		Assessed val., person'l 3,958,965	
4s, M&S, \$55,000.....	1901-1911	Total valuation 1899..	38,770,735
(\$5,000 due yearly on Mar. 1)		Assessm't is 85% of act. value.	
JAIL BONDS—		Population in 1892 was.....	86,254
4s, .....	\$25,000..... Mar. 1, 1913	Population in 1890 was.....	85,048
(\$5,000 due yrly) to Mar. 1, 1917		Population 1894 (estimated) 86,673	
Total debt Mar. 1, 1900..	\$88,000		

INTEREST is payable at County Treasurer's office, Massena.

SALINA.—G. BAXTER, Supervisor.

This town is in Onondaga County

LOANS—	When Due.	Total valuation 1899....	\$1,417,497
SYRACUSE NORTH. RR BONDS—		Assessm't about 70 p. c. real value.	
4s, M&S, \$133,200.....	Sept. 1, 1900 to	Total tax (per \$1,000) '99..	\$10.00
(\$3,600 due yearly) Sept. 1, 1936		Population in 1892 was.....	3,493
Total debt Jan. 1, 1900..	\$133,200	Population in 1890 was.....	3,490

INTEREST is payable by the Union Trust Co., New York City.

SARATOGA CO.—B. B. GRIPPIN, Treasurer.

County seat is Ballston.

LOANS—	When Due.	4s, F&A, \$17,000.....	Feb. 1, 1906
COUNTY BONDS—		4s, F&A, 18,000.....	Feb. 1, 1907
4s, F&A, \$12,000.....	Feb. 1, 1901	4s, F&A, 18,000.....	Feb. 1, 1908
4s, F&A, 13,000.....	Feb. 1, 1902	Total debt Aug. 1, 1899.	\$135,000
4s, F&A, 14,000.....	Feb. 1, 1903	Tax valuation, real....	23,508,405
4s, F&A, 15,000.....	Feb. 1, 1904	Tax valuation, person'l.	1,761,365
4s, F&A, 16,000.....	Feb. 1, 1905		

Total valuation 1899..	\$25,269,770	County tax (per \$1,000) '97..	4.68
Assessm't is nominally full value.		Population in 1892 was....	57,301
State tax (per \$1,000) '97	\$2.48	Population in 1890 was....	57,663

The foregoing bonds are coupon bonds for \$1,000 each.

INTEREST is payable at the Co. Treasurer's office, Saratoga Springs.

SARATOGA SPRINGS.—JAS. D. McNULTY, Clerk.—This village is in Saratoga County.

LOANS—	When due.	LOANS—	When Due.
FLOATING DEBT BONDS—		VILLAGE HALL BONDS—	
5s, .....	\$5,000..... Sept 1, 1901	4s, .....	\$95,000..... 1902-1920
SEWER BONDS—		(\$5,000 due yearly on Aug. 1.)	
5s, M&S, \$5,000.....	1900-1904	WATER BONDS—	
(\$1,000 due yearly on Sept. 1.)		6s, M&S, \$5,000.....	Sept. 1, 1910
5s, M&S, \$24,000.....	1905-1908	5s, M&S, 35,000.....	1911-1917
(\$6,000 due yearly on Sept. 1)		(\$5,000 due yearly on Sept. 1.)	
5s, M&S, \$3,000.....	1909-1911	5s, M&S, \$10,000.....	Sept. 1, 1900
(\$1,000 due yearly on Sept. 1.)		5s, M&S, 19,000.....	1901-1905
		4s, M&S, \$105,000.....	1900-1917
		(Part due yearly on Sept. 1.)	

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

TOTAL DEBT, ETC.—The bonded debt of the village on Feb. 1, 1900, was \$301,000; floating debt, \$5,000; total debt, \$306,000, water debt (included in total), \$174,000.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was \$6,116,005; personal property, \$402,870; total valuation, \$6,518,875. Property is assessed at about 3/4 of its actual value.

POPULATION.—The population in 1890 was 11,975; in 1880 it was 8,421; in 1900 (estimated) 12,000. Summer population 35,000 to 50,000.

SCHENECTADY.—{ JACOB W. CLUTE, Mayor. }  
{ JOS. H. BERNARDI, Treasurer. }

This city is situated in the county of the same name, and was incorporated in 1798.

LOANS—	Interest—	Principal—	Outstand'g.
NAME AND PURPOSE.	Rate. Payable.	When Due.	
School .....	1889 3 F & A	{ Feb. 11, 1910-15 } { \$5,000 yearly. }	\$30,000
do .....	1890 3 F & A	{ Feb. 1, 1916 to '19 } { \$5,000 yearly. }	20,000
do .....	1898 4 F & A	{ Aug. 1, '00 to '03 } { \$3,000 yearly. }	12,000
do .....	1899 4 A & O	{ April, 1920-1923 } { \$3,000 in '20, then } { \$5,000 yearly. }	18,000
Fire loan.....	1900 4 F & A	Feb., 1905-14	10,000
Sewer .....	1884 4 A & O	Oct. 1, 1904	5,000
do .....	1884 4 A & O	{ 1905-1907 } { \$10,000 yearly. }	30,000
do .....	1891 4 A & O	Oct. 1, 1920	10,000
do .....	1892 4 A & O	Oct. 1, 1921	10,000
do .....	1894 4 F & A	Aug. 1, 1922	15,000
do .....	1896 4 J & J	July 15, 1923	5,000
do .....	1886 3 A & O	Oct. 1, 1901	10,000
do .....	1887 3 F & A	Aug. 1, 1904	5,000
do .....	1889 3 A & O	Oct. 1, 1908	5,000
do .....	1890 3 F & A	Aug. 1, 1910	13,000
do .....	1890 3 F & A	Aug. 1, 1911	10,000
do .....	1898 4 J & D	June 1, 1924	15,000
do .....	1899 4 J & J	July 1, 1925	15,000
Street improvements, 1895	4 .....	1900 to 1903	122,550
Water.....	1885 4 M & N	Nov. 1, 1902	5,000
do .....	1885 4 M & N	Nov. 1, 1903	5,000
do .....	1885 4 M & N	{ Nov. 1, '08 to '15 } { \$10,000 yearly. }	80,000
do .....	1894 4 F & A	Aug. 1, 1911	13,000
do .....	1894 4 F & A	{ Aug. 1, 1912-13 } { \$8,000 each year }	16,000
do .....	1893 4 F & A	Aug. 15, 1911-'13	28,000
do .....	1895 4 M & N	May 15, 1911	15,000
do .....	1895 4 M & N	May 15, 1912	40,000
do .....	1895 4 M & N	May 15, 1913	40,000
do .....	1895 4 M & N	May 15, 1914	60,000
do .....	1895 4 M & N	May 15, 1915	60,000
do .....	1896 4 J & J	July 15, 1916	30,000
do .....	1886 3 M & N	Nov. 1, 1902	3,000
do .....	1886 3 M & N	Nov. 1, 1903	4,000
do .....	1889 3 F & A	Feb. 1, 1907	13,000
do .....	1889 3 F & A	Feb. 1, 1908	15,000
do .....	1889 3 F & A	Feb. 1, 1909	15,000
do .....	1886 3 M & N	Nov. 1, 1916	10,000
do .....	1898 4 J & D	June, 1917-1918	32,000
do .....	1899 4 J & J	July 1, 1919	15,000
Promissory notes.....	1898 4s May 14	{ May 14, '00-'02 } { \$2,251.26 yrly }	6,753
do do .....	1898 4s Feb. 9	{ Feb. 9, '01-'03 } { \$4,747 yearly }	14,241
do do .....	1900 4s Feb. 24	{ Feb. 24, '01-'04 } { \$2,368 yearly }	9,472
do do .....	1900 4s May 10	1901 to 1904	40,741

Temporary loan for street improvements, \$8,824.

PAR VALUE OF BONDS.—These bonds are all in \$1,000 pieces.

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT, ETC.—The city's total bonded debt on Jan. 4, 1900, was \$737,000. Water debt (included), \$512,000; sinking fund, \$91,007.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 3/4 actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1899.....	\$10,429,100	\$1,570,900	\$12,000,000	.....
1898.....	9,423,800	1,253,575	10,677,375	19.50
1897.....	9,159,500	1,181,736	10,341,236	19.50
1896.....	8,973,800	1,058,036	10,031,836	.....
1895.....	8,872,750	1,110,036	9,982,786	.....
1890.....	7,636,700	567,970	8,204,670	17.30
1880.....	2,933,400	460,010	3,393,410	.....

POPULATION.—In 1892 population was 22,858; in 1890, 19,857 in 1880, 13,655; in 1870, 11,026.

SENECA FALLS.—G. W. PONTIUS, Supervisor.

This town is in Seneca County.

LOANS—	When Due.	Assess'd valuation, real	\$3,387,480
REFUNDING BONDS:		Assess'd valuat'n, pers'l.	327,750
5s, J&J, \$100,000.....	July 1, 1903	Total valuation 1899....	3,715,230
5s, J&J, 119,500.....	July 1, 1913	Assessment about actual value.	
5s, J&J, 4,000.....	.....	Total tax (per \$1,000), '99.	\$10.29
(Being paid \$2,000 yearly.)		Population in 1897 (est.)....	7,400
Total			



SING SING.—This village is in Westchester County.

Table with columns: LOANS—When Due, IMPROVEMENT BONDS—When Due, WATER BONDS—When Due. Includes details for M&N, A&O, and J&J bonds.

SODUS.—W. J. TOON, Clerk Bd. Supervisors.

Table with columns: LOANS—When Due, SODUS POINT & SO. RR., ROME WATER'N & OGD. RR., F&A, F&A, F&A. Includes details for various railroad bonds.

SPRINGVILLE.—This village is in Erie County.

Table with columns: LOANS—When Due, ELECTRIC LIGHT BONDS—When Due, WATER BONDS—When Due. Includes details for J&J and F&A bonds.

SYRACUSE.—{ JAMES K. MCGUIRE, Mayor. J. H. SAUNDERS, City Clerk. E. F. ALLEN, City Treasurer.

Syracuse is situated in Onondaga County. The village of Elmwood was annexed on Jan. 1, 1900.

Large table with columns: NAME AND PURPOSE, Interest, Rate, Payable, When Due, Principal, Outstanding. Lists various bonds including Refunding RR. Bonds, Collegiate bonds, Local improvem't bonds, Temporary loans, City Hall bonds, Water loan, etc.

PAR VALUE OF BONDS.—The bonds are in \$1,000, \$3,000 and \$5,000 pieces.

TAX FREE.—The local improvement bonds are exempt from taxation. INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on all other bonds at the office of the United States Mortgage & Trust Company, New York.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 2, 1900, was \$6,623,693 54, including water debt, \$4,000,000, local improvement bonds, \$666,000. The city has no floating debt and no sinking fund.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was \$68,524,851; of personal property, \$12,234,333; total, \$80,759,234; total tax rate 1899 (per \$1,000) \$19.33. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—The population in 1890 was 88,143; in 1880 51,792; in 1900, estimated, 135,000.

TARRYTOWN.—This village is in Westchester County.

Table with columns: LOANS—When Due, SEWER BONDS—When Due, WATER BONDS—When Due. Includes details for M&S, J&D, and J&D bonds.

THOMPSON.—This town is in Sullivan County.

Table with columns: LOANS—When Due, RAILROAD BONDS—When Due. Includes details for M&S, M&S, and M&S bonds.

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—This village is in Essex County.

Table with columns: LOANS—When Due, WATER BONDS—When Due. Includes details for F&A, F&A, F&A, and F&A bonds.

TONAWANDA.—

This village is in Tonawanda Town, Erie County.

Table with columns: VILLAGE BONDS—When Due, SEWER BONDS—When Due, WATER BONDS—When Due, STREET BONDS—When Due. Includes details for J&J, J&J, and J&J bonds.

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT No. 3.—E. G. RIESTERER, Treasurer.

Table with columns: LOANS—When Due. Includes details for 1892, 1897, and 1898 bonds.

TROY.—{ FRANCIS J. MOLLOY, Mayor. LEROY RICKERSON, Comptroller.

Troy is situated in Rensselaer County.

Large table with columns: NAME AND PURPOSE, Interest, Rate, Payable, When Due, Principal, Outstanding. Lists various bonds including Bonds (funding), City hall bonds, Park bonds, Public building, Market House bonds, High school site b'ds, Public Improvem't, Reusselaer St. imp., and WATER WORKS BONDS.

a Bonds for \$1,000 each. b Bonds for \$5,000 each. c Bonds for \$10,000 each. d Bonds for \$500, etc. y Bonds for \$1,000 and \$10,000

INTEREST is paid at office of City Chamberlain.



TOTAL DEBT, SINKING FUND, Etc.—

Table with columns for years (Jan. 1, 1900; Mch. 1, '99; Mch. 1, '98; Mch. 1, '97) and rows for Total municipal debt, Sink. funds, cash, etc., Net municipal debt, Water debt additional, Sinking funds, etc., Net water debt.

WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Commissioners from water rents.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being assessed at about full value.

Table with columns for Years, Real, Personal, Total, Total Tax per \$1,000. Rows for years 1899-1888.

The tax rate for 1898 includes State and county tax \$5.59 and city tax \$12.50.

POPULATION.—In 1892 population was 64,986; in 1890 it was 60,956; in 1880 it was 56,747; in 1898 estimated 67,000.

TRUXTON.—JOHN O'DONNELL, Supervisor.

A town in Cortland County.

Table with columns for LOANS—When Due. and Tax valuation, pers'l. Rows for N. Y. & Os. Mid. RR. BONDS, J&J, \$112,200, Bonded debt Feb. 1, 1900, Tax valuation, real.

INTEREST on the railroad bonds is payable at the First National Bank of Cortland; on other bonds at the Cortland Savings Bank.

TAX FREE.—Bonds are tax exempt.

ULSTER CO.—GEO. DEYO, Treasurer.

County seat is Kingston.

Table with columns for LOANS—When Due. and Rows for COURT HOUSE BONDS, M&S, \$63,000, M&S, \$66,000, M&S, \$32,000, COUNTY BONDS, M&S, \$69,000, 3s, \$50,000, 5s, 10,000, 4s, 140,000, 4s, 500,000.

TAX FREE.—The court house bonds are exempt from taxation.

UTICA.—R. W. SHERMAN, Mayor. JOHN A. CANTWELL, City Clerk.

This city is in Oneida County.

Table with columns for LOANS—When Due. and Rows for ACADEMY AND SCHOOL BONDS, RAILROAD AID BONDS, VOTING MACHINE BONDS, PUBLIC IMPROVEMENT.

Utica holds against its railroad bonds an equal amount of railroad stock, which returns dividends of 5 per cent.

INTEREST is payable in Utica at the City Treasurer's office.

DEBT LIMITATION.—The city is restricted by law to the issuance of temporary loan bonds in anticipation of city tax.

ASSESSED VALUATION.—Assessment about full value since 1897; previously about 70 per cent.

Table with columns for Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows for years 1899-1880.

POPULATION.—In 1892 population was 46,608; in 1890 it was 44,001; in 1880 it was 33,914; in 1870 it was 28,804. Population 1899 (estimated), 60,340.

WALTON.—H. S. SEWELL, Supervisor.

This town is in Delaware County.

Table with columns for LOANS—When Due. and Rows for RR. AID BONDS, F&A, \$78,000, F&A, \$30,000, Total debt Jan. 1, 1898.

The four per cents are payable to the Union Dime Savings Bank, N. Y.

WALTON SCHOOL DISTRICT.—ALBERT D. PEAKE, President Board of Education

Table with columns for LOANS—When Due. and Rows for BUILDING BONDS, J&J, \$16,000, REFUNDING BONDS, J&J, \$16,000.

Six thousand dollars of the building bonds matures in 1900 and \$5,000 each year in 1901 and 1902.

INTEREST is payable at the Chase National Bank, New York City.

WARSAW.—WM. E. WEBSTER, President. FRED. LESTER, Treasurer.

The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

Table with columns for LOANS—When Due. and Rows for RAILROAD AID LOAN, VILLAGE WATER BONDS, J&J, \$75,000.

TAX FREE.—Railroad bonds exempt by statute from any taxation. INTEREST on the railroad bonds is payable at the Union Trust Co., New York, and on the water bonds at Dime Savings Bank, New York.

WATERTOWN.—FRANK WALTS, Treasurer.

This city is in Jefferson County.

Table with columns for LOANS—When Due. and Rows for CITY BONDS, CITY HALL, 1896, FUNDING BONDS, WATER BONDS.

INTEREST on water bonds is payable at New York; on all others at Watertown.

WATERVLIET.—JAS. H. BOYLAND, Chamb'n.

This city is in Albany County.

Table with columns for LOANS—When Due. and Rows for PAVEMENT BONDS, SEWER BONDS, SCHOOL BONDS.

INTEREST is payable at City Chamberlain's office.

WAWARSING.—W. KELLEY SHOOK, Superv'r.

Wawarsing is a township of Ulster County in which the village of Ellenville is situated.

Table with columns for LOANS—When Due. and Rows for TOWN DEBT, RAILROAD AID LOAN, VILLAGE DEBT, WATER LOAN.

INTEREST on town bonds is payable at the Home Bank of Ellenville. POPULATION—The population in 1892 of town and village was 7,866; in 1890 it was 7,758; in 1880 it was 8,547; in 1870 it was 8,151. Population of village in 1890 was 2,881; in 1900 (est.), 3,000.

WEST CHESTER.—See New York City.

WESTCHESTER CO.—FRANCIS M. CARPENTER, Treasurer.—County seat is White Plains.

Table with columns for LOANS—When Due. and Rows for WARBURTON AVE. BONDS, COUNTY JAIL BONDS, GENERAL PURPOSES.

INTEREST is payable by County Treasurer at White Plains.

WHITEHALL.—

This village is in the town of Whitehall and in Washington County.

Table with columns for LOANS—When Due. and Rows for REFUNDING WATER BONDS, WATER BONDS, A&O, \$25,000.

INTEREST is payable at the Fourth National Bank, New York.

WHITE PLAINS.—HOWARD E. FOSTER, Treas.

This village is in Westchester County.

Table with columns for LOANS—When Due. and Rows for PAVING BONDS, REFUNDING BONDS, WATER BONDS, F&A, \$130,000.

WILLIAMSBRIDGE.—See New York City.

YONKERS.—LESLIE SUTHERLAND, Mayor. JOHN H. KEELER, Jr., Deputy Clerk.

Yonkers is in Westchester County.



Table with columns: LOANS—When Due., PUBLIC BATH BONDS—When Due., CREMATORY BONDS—When Due., FIRE DEPARTMENT—When Due., PARK BONDS—When Due., PAVING BONDS—When Due., REDEMPTION BONDS—When Due.

PAR VALUE OF BONDS.—The consolidation and water bonds are for \$1,000 each.

INTEREST is paid at City Treasury.

BONDED DEBT, ETC.—The bonded debt of the city on Feb. 1, 1900, was \$3,555,322, sinking fund assets, \$283,953; net debt, \$3,271,369. Tax relief bonds raised by taxation (included above), \$350,000.

CITY PROPERTY.—The city owns its water works, which prior to December 1, 1893, had cost it \$1,154,417 48.

ASSESSED VALUATION.—The city's assessed valuation has been:

Table with columns: Years—, Real Estate, Personal Property, Total Assessed Valuation, Average Rate of Tax per \$1,000.

POPULATION.—In 1892 the population was 31,419; in 1890 it was 32,033; in 1880 it was 18,892; in 1898 (estimated) 43,000.

EXPLANATORY OF BONDS.—The redemption bonds were issued for purchase of lands bid in by the city at sales of property for non-payment of taxes and assessments, and the bonds are to be paid out of money received for redemption of lands so purchased.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of New York which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Table with columns: Name, Total Debt, Interest, Maturity, Assessed Valuation, Population.

Table with columns: Name, Total Debt, Interest, Maturity, Assessed Valuation, Population.



	Total Debt.	Inter- est.	Maturity.	Assessed Valuation.	Popula- tion in 1890.
Smyrna (T.), Chenango Co..	35,900	4	1906	600,280	1,396
Solon (T.), Cortland Co.....	79,900	4	1900-'39	219,535	687
Somerset (T.), Niagara Co...	52,500	5	.....	1,038,811	1,962
So. Nyack (V.) Rockland Co.	12,000	3 1/2	1901-'06	1,342,420	*1,200
Stockbridge (T.), Madison Co.	90,000	..	.....	733,175	1,845
Suffolk County.....	52,000	..	.....	48,828,641	62,491
Taylor (T.), Cortland Co ...	30,000	4	1900-'19	257,934	815
Theresa (T.), Jefferson Co. .	54,300	..	1900	1,051,530	2,391
Tompkins County.....	27,500	5	1901	17,627,133	32,928
Trumansburg (V.)Tompkins County .....	15,000	4	.....	.....	1,211
Ulster (T.) Ulster Co.....	28,015	..	.....	1,184,573	3,222
Ulysses (T.), Tompkins Co. .	75,000	7	1901	1,455,353	2,954
Unadilla Sch. D., Otsego Co.	11,000	6	1900-'10	.....	.....
Valatie (V.) Columbia Co...	29,000	5	'00-'24	.....	1,437
Van Buren (T.) Onondaga Co.	27,000	3 1/2	1901-'27	2,254,955	*4,000
Venue (T.), Cayuga Co ..	55,000	4	.....	783,250	1,672
Vienua (T.), Oneida Co.....	27,000	4	.....	545,180	2,220
Volney (Town), Oswego Co.	159,000	3 1/2-4-5	.....	2,796,774	6,527
Walkill (T.), Orange Co.....	75,000	3 1/2	'00-'08	1,224,419	2,755
Warren Co.....	12,000	..	.....	9,289,528	27,866
Warrensburg Sch. D, No. 1, Warren Co. ....	19,000	5	1900-'18	377,000	*1,700
Watertown (T.), Jefferson Co.	153,000	..	1900-'11	784,690	1,215
Wayne (Town), Steuben Co..	29,000	7	.....	362,035	889
Webb (T.), Herkimer Co ...	23,000	6	'99-'21	.....	.....
Wellsburg (V.), Chemung Co.	10,500	5	'99-'20	.....	.....
Wheatland (T.), Monroe Co..	41,000	4	'99-'14	1,452,824	2,400
Wilson (Town), Niagara Co.	91,000	5	.....	1,205,029	2,978
Winfield School District No. 4, Herkimer Co.....	12,500	4	'99-'23	.....	.....
Wolcott (T.), Wayne Co.....	83,000	5	'99-'10	1,135,099	3,216
Yates (T.) Orleans Co.....	64,000	5	1901-'14	1,069,065	1,969

\* Population estimated

# State of New Jersey.

## ITS DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen  
 Total area of State (square miles) - - - - - 7,815  
 State Capital - - - - - Trenton  
 Governor (term exp. Mon. bef. 2d Tues. Jan. '02) F. M. Voorhees  
 Secretary of State (term expires Apr. 1, 1902) - - - - - Geo. Wurts  
 Treasurer (term expires April 2, 1903) - - - - - George B. Swain  
 Comptroller (term expires April 2, 1903) - - - - - Wm. S. Hancock

Legislature meets annually the second Tuesday of January, and there is no limit to the length of the session.

**HISTORY OF DEBT.**—New Jersey has always been a conservative State; there are consequently no facts out of which to construct a history of debt issues. In a report made in 1838 the financial officer of the State affirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The Constitution of 1844 forbade the creating of a State debt exceeding one hundred thousand dollars *except* for purposes of war, &c., as will more fully appear in the item below with respect to "debt limitation." This exception, under which it was allowable to exceed the hundred-thousand-dollar limit became operative on the occasion of the breaking out of our Civil War. Quite a debt was created at that period and what the State now owes is the remnant of those war issues. The details are as follows.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
War loan.....	6	J & J	Jan. 1, 1902	71,000

INTEREST is payable in Jersey City and Trenton.

**TOTAL DEBT.**—The total bonded debt of the State on January 1, 1900, was \$71,000. At previous dates it was:

Nov. 1, 1899.....	\$71,000	Nov. 1, 1895.....	\$660,400
Nov. 1, 1898.....	194,000	Nov. 1, 1894.....	735,400
Nov. 1, 1897.....	394,000	Nov. 1, 1880.....	1,996,300
Nov. 1, 1896.....	593,400		

On Nov. 1, 1899, the cash balance on hand was \$1,253, 153 42.

ASSESSED VALUATION.—The assessed valuation, etc., has been			
1899.....	\$866,030,048	1892.....	\$742,759,082
1898.....	844,354,193	1890.....	649,979,700
1897.....	812,609,090	1888.....	603,676,953
1896.....	794,428,048	1886.....	573,256,303
1895.....	786,998,070	1884.....	554,323,114
1894.....	774,398,332	1882.....	534,917,876

In addition to the above the valuation of railroad and canal property in 1900 was \$222,216,534.

**DEBT LIMITATIONS.**—The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions apply.

(1) **THE STATE** is restricted as to its debt-making power by the State Constitution. In Article IV, Section VI, paragraphs 3 and 4, the whole subject is disposed of. The third paragraph forbids a loan of the State's credit, and the fourth paragraph forbids the creation of debt. These provisions are as follows.

3. The credit of the State shall not be directly or indirectly loaned in any case.

4. The Legislature shall not in any manner create any debt or debts, liability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilities at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrevocable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to \$100,000, except (1) for purposes of war etc., and (2) when the authorization is for some single object of work specified therein, etc. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the Constitution.

(2) **CITIES, COUNTIES, TOWNS, Etc.**, are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of the Constitution. We give the paragraph in full.

19. No county, city, borough, town, township or village shall hereafter give any money or property, or loan its money or credit, to or in aid of any individual, association or corporation, or become security for or be directly or indirectly the owner of any stock or bonds of any association or corporation.

20. No donation of land or appropriation of money shall be made by the State or any municipal corporation to or for the use of any society, association or corporation whatever.

It will be noted that the above prohibition relates to the giving of money, property or credit of cities, &c., to individuals, associations, or corporations, &c., and that the prohibition is absolute, forbidding the doing of such acts in any form, shape or manner. There is one other restriction of the State Constitution, and that is found in Article IV, Section VII., paragraph 11, which forbids the Legislature passing any special laws "regulating the internal affairs of towns and counties"; in this and in all other cases in which according to the judgment of the Legislature general laws are feasible, the Constitution states that general laws must be provided.

In compliance with this last provision the Legislature has passed many general laws covering bonded indebtedness of cities, towns, etc. They are so numerous they cannot be cited here. We would refer the reader to the Revised Statutes of New Jersey published in 1896 under the heading "Municipal Bonds" pages 693 to 716 both inclusive; and also to the same heading ("Municipal Bonds") pages 2220, etc.

**TAX EXEMPTION.**—The State of New Jersey passed in 1893 a general statute which exempts from taxation the bonds, securities and other evidences of indebtedness of municipal corporations; the provision covers not only the bonds, etc., to be hereafter issued, but those as well that have been heretofore issued. It is a sweeping statute, and one which is of decided interest to the holders of the municipal securities of the State. The full text of it may be found in the STATE AND CITY SUPPLEMENT for October, 1898, page 58.

**POPULATION OF STATE.**—Population has been as follows.

1890.....	1,444,933	1860.....	672,035	1830.....	320,823
1880.....	1,131,116	1850.....	489,555	1820.....	277,426
1870.....	906,096	1840.....	373,306	1810.....	245,562

**SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.**—The last general savings bank law of New Jersey was passed in 1876. Since then the legislative tendency in the matter of investments has been in the direction of allowing the management of these institutions a wider choice and a larger discretion. In 1878 the limits of the 1876 law were broadened in several particulars by a new act of two sections, the first taking the place of section 26 of the act of 1876. In 1886 still another law was passed in place of the first section of the law of 1878. Again in 1889 an act was passed extending materially the provisions of section two of the law of 1878, which covered the same subject matter contained in section 29 of the original law of 1876, and thereby section 26 of the law of 1876 was superseded by the law of 1886, and section 29 was superseded by the law of 1889. In 1896 a supplement approved March 30, 1896 (Chapter 139, laws of 1896) to the law of 1876, making school district bonds an authorized investment, went into effect. In 1897 an act was passed (approved April 9) authorizing investments in bonds issued by commissioners appointed by the Supreme Court of the State. In 1899 a further supplement extending the permissible line of municipal investments so as to include the bonds of townships and boroughs was approved March 24. An attempt to add such securities to the list was made in 1898, but the measure then failed to receive the approval of the Governor. The 1899 law is as follows:

**SECTION 1.** It shall be lawful for any savings bank in this State to invest its funds in the bonds of any city, county, town or township of this State issued pursuant to the authority of any law of this State, or in the bonds of any borough or village or school district of this State issued pursuant to the authority of any law of this State; *provided*, such borough, village or school district shall not, within the ten years next preceding, have defaulted in the payment of any part of either principal or interest of any legal debt or obligation thereof; *and provided further*, that the total indebtedness of any such borough or village does not exceed ten per centum of its assessed valuation, and such school district bonds are by law charged upon all the property of the inhabitants of such district, or in any interest-bearing obligation (other than obligations commonly known as improvement certificates) issued by the city, county, town, township, borough or village in which such bank or institution is situated.

The following is the law of 1897 (approved April 9, 1897):

"Sec. 1. It shall be lawful for any bank, trust company, savings bank or savings institution \* \* \* incorporated under the laws of this State, to invest moneys belonging to or deposited with any such companies in any bonds authorized by the laws of this State to be issued by any commission appointed by the Supreme Court of this State by virtue of any law of this State."

We omit the law of 1896 with reference to school district bonds because its provisions are included in the laws of 1899, quoted above.

Next we give the leading provisions of the general law as to investments.

**SECTION 1.** That the first section of the act of which this is a supplement be and the same is hereby amended so as to read as follows:

That it shall not be lawful, from and after the passage of this act, for any savings bank or other savings institution, whether chartered or incorporated under a general or special act of the legislature of this State, and any provision contained in the charter, or any supplement thereto, of such savings bank or savings institution to the contrary, to invest the moneys deposited with the same in any manner, except as follows, to wit:

I. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is distinctly pledged to provide for the payment of the principal and interest thereof;

II. In the interest-bearing bonds of this State;

III. In the bonds of any State in the Union that has not, within ten years previous to making such investment by any such bank or institution, defaulted in the payment of any part of either principal or interest of any debt authorized by any legislature of such State to be contracted.

IV. In the stocks or bonds of any city, town, county or village of this State, issued pursuant to the authority of any law of this State, or of the cities of New York, Brooklyn and Philadelphia, or in any interest-bearing obligations (other than those commonly known as improvement certificates) issued by the city, town or borough in which such bank or institution shall be situated; (*See below for provision including the bonds of certain cities and counties of any State in the U. S.*)

V. In bonds secured by mortgages which shall be a first lien on real estate situate in this State, and worth at least double the amount



loaned thereon, but not to exceed eighty per centum of the whole deposits shall be so loaned or invested; but in case the loan is on unimproved or unproductive real estate, the amount loaned thereon shall not be more than thirty per centum of its actual value; and no investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of at least three of the managers, directors or trustees of any such bank or institution, and a majority of which committee shall certify to the value of the premises mortgaged, or to be mortgaged, according to their best judgment; such report shall be filed and preserved among the records of the institution;

VI. In real estate strictly in accordance with the following provisions.

We do not reprint the real estate provisions, as they cover a matter not germane to our present subject. It is sufficient to say that they are two in number, marked (a) and (b), and may be summarized as below:

(a) authorizes the holding of a plot for erection of a banking building or buildings, portions of which may be rented, but the cost of lot and buildings must not exceed 50% of the net surplus of the corporation; (b) all purchases under foreclosure sales upon mortgages owned by the corporation or sales under judgments or decrees obtained for debts due, etc.; and all such real estate must be sold within five years unless, on application to the State Board having supervision of Savings Banks, time shall be extended.

But the character of permissible investments was further greatly enlarged by the law of 1886, which is as follows:

SECTION 1. That it shall be lawful for any savings bank or savings institution, incorporated under any law of this State, to invest moneys deposited with it in the bonds of any city or county of any State of the United States of America, which have been or may be issued pursuant to the authority of any law of any such State; provided, no such city or county has, within ten years previous to making such investment by any such savings bank or savings institution of this State, defaulted in the payment of any part of either principal or interest of any debt authorized by law of such State to be contracted; and provided, further, that the total indebtedness of any such city or county is limited by law to ten per centum of its assessed valuation.

By another act the banks also have the right to invest in railroad bonds under certain restrictions. The authorization was given by Section 2 of an act approved February 22, 1888. Subsequently (April 27, 1888,) this Section 2 was repealed. On March 27, 1889, however, it was again re-enacted. The section is as follows:

SECTION 2. That it shall be lawful for any savings bank in this State to invest its funds in first mortgage bonds of any railroad company which has paid dividends of not less than four per centum per annum regularly, on their entire capital stock, for a period of not less than five years next previous to the purchase of such bonds, or in any consolidated mortgage bonds of any such company authorized to be issued to retire the entire bonded debt of such company.

The other law referred to above passed in 1889 amending section 2 of the law of 1878 is as below. It relates to loans on collaterals:

SECTION 2. That hereafter it shall not be lawful for any saving institution in this State to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon the additional pledge of collateral security or securities, which collateral security or securities shall be of the same nature and character as those in which the money deposited may be invested, as directed in the first section of this act, or the capital stocks of national and State banks, or other corporations of this State, which have not defaulted in the payment of interest dividends within two years next preceding the time of such loan, and then only to the extent of eighty per centum of the market value of such collaterals; provided, that the total amount of such loans shall not exceed fifteen per centum of the total deposits held by such institution.

In addition to the foregoing (according to section 27 of the general law of 1876) the managers can keep on hand or on deposit in any bank in the State, or in any trust or safe deposit company in New Jersey, New York or Pennsylvania, an available fund of not exceeding ten per cent of the whole amount of deposits with such corporation, or loan the same on pledge of the securities named in the first section cited above. Also (according to section 28 of the general law of 1876) they can deposit temporarily in banks the excess of current daily receipts over payments until such time as they may be judiciously invested.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW JERSEY.

NOTE.—For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State.

ASBURY PARK.—{FRANK L. TEN BROECK, Mayor. {WM. C. BURROUGHS, Clerk.

Table with columns: LOANS—When Due, FIRE BONDS, WATER BONDS, SCHOOL BONDS, and various bond details for Asbury Park.

ASBURY PARK SCHOOL DISTRICT.

This district is in Monmouth County and includes Asbury Park, Ocean Grove, Bradley Beach, West Asbury Park, and all of Neptune Township. That portion, however, of the debt belonging to Asbury Park has now been assumed by that city and is included in its debt.

Table with columns: LOANS—When due, SCHOOL BONDS, and details for Asbury Park School District.

ATLANTIC CITY.—{FRANKLIN P. STOY, Mayor. {A. M. HESTON, Comptroller.

Table with columns: LOANS—When Due, CITY BONDS, CITY IMPROVEMENT BONDS, ROAD CONSTRUCTION BONDS, and various bond details for Atlantic City.

Table with columns: LOANS—When Due, PAVING BONDS, and various bond details for Atlantic Highlands.

The permanent population, according to local figures, is 25,000, increased in summer months to 150,000.

ATLANTIC HIGHLANDS.—PETER S. CONOVER, JR., Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

Table with columns: LOANS—When Due, REFUNDING WATER, REFUNDING SEWER, ELECTRIC-LIGHT BONDS, and various bond details for Atlantic Highlands.

Borough owns water and light plants, which yield a revenue in excess of interest charges. The assessed valuation of real estate and buildings connected therewith and owned by borough is \$17,000.

BAYONNE.—{EGBERT SEYMOUR, Mayor. {W. C. HAMILTON, Clerk.

This city is in Hudson County. The city issued since May 1, '98, \$50,000 4 per cent street improvement bonds due in 1904 and \$100,000 4 1/2 per cent school bonds due in 1918, \$50,000 4% 6-year gold improvement bonds, \$100,000 4% 10-year gold tax bonds \$14,000 4% 20-year bonds and \$75,000 4% 6-year improvement bonds. We are unable to obtain from the city officials any statement of the city's debt, but take the following from a report made May 1, 1899, to the New Jersey State authorities.

Table with columns: LOANS—Amount, Floating debt, Total debt, Sinking funds, Net debt, Tax valuation, and various financial details for Bayonne.

Of the bonded debt, \$4,000 bears 6 per cent; \$1,261,000 bears 5 per cent; \$258,500 bears 4 1/2 per cent; \$124,000 bears 4 per cent; \$500, no interest. This debt was and is due as follows: in 1899, \$50,000; in 1900, \$100,000; in 1901, \$39,000; in 1902, \$167,000; in 1903, \$101,000; in 1904, \$75,000; in 1905, \$3,000; in 1906, \$5,000; in 1907, \$20,500; in 1908, \$49,000; in 1911, \$340,000; in 1912, \$23,000; in 1913, \$41,000; in 1914, \$13,000; in 1915, \$48,000; in 1916, \$158,500; in 1917, \$30,500; in 1918, \$214,000; in 1919, \$121,000; in 1925, \$33,000; in 1928, \$16,000; \$500 on demand.

BELLEVILLE.—This township is situated in Essex Co.

Table with columns: LOANS—When Due, SIDEWALK BONDS, WOODSIDE (TWP.) BONDS, IMPROVEMENT BONDS, WATER BONDS, and various bond details for Belleville.

INTEREST on the Woodside bonds is payable at the Newark City National Bank; on the \$50,000 of improvement bonds at the Security Savings Bank, Newark, N. J.; on the \$65,000 of improvement bonds at the Howard Savings Institution, Newark, N. J.

BERGEN COUNTY.—{W. V. A. BLAUVELT, Clerk. {JAS. H. COE, Collector.

Table with columns: LOANS—When Due, BOUNTY BONDS, and various bond details for Bergen County.

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.

BERNARDS.—JOHN A. LAYTON, Treasurer.

Table with columns: LOANS—When Due, REFUNDING BONDS, and various bond details for Bernards.

BLOOMFIELD.—WM. L. JOINSON, Clerk.

Table with columns: LOANS—When Due, SEWER BONDS, STREET IMP. BONDS, and various bond details for Bloomfield.

TAX FREE.—All of the above bonds are exempt from taxation. INTEREST is payable at the Bloomfield National Bank and Fidelity Trust Co., Newark.

BRIDGETON.—{GEORGE HAMPTON, Mayor. {S. H. HITCHNER, City Treasurer.

Table with columns: LOANS—When Due, SCHOOL BONDS, PUBLIC BUILDING BONDS, and various bond details for Bridgeton.



**LOANS—**  
**WATER BONDS—**  
 6s, F&A, \$41,000.....Aug. 1, 1900  
 (\$3,000 due yearly) to Aug. 1, 1913  
 Interest payable at Bridgeton  
 Total debt Aug. 1, 1899...\$101,000  
 Assessed valuat'n, real. 4,591,975

Assessed valuat'n, pers'l \$1,355,345  
 Total valuation 1899... 5,949,320  
 Assessment is 1/2 actual value.  
 Total tax (per \$1,000) '98...\$17.00  
 Population in 1890 was...11,424  
 Population in 1897 (est.)...13,300

**BURLINGTON.**—This city is in Burlington County.

**LOANS—**  
**CITY BONDS (refunding)—**  
 4s, M&S, \$22,500.....Sept. 1, 1904  
**MEADOW DRAINAGE—**  
 4s, J&J, \$10,000.....July 1, 1901  
 4s, J&D, 14,000.....Dec. 1, 1921  
 Subject to call after Dec. 1, 1901  
**PAVING BONDS—**  
 4s, .....\$10,000.....1906  
**STEAM FIRE ENGINE—**  
 4s, .....\$6,800.....1907  
 4s, .....7,000.....1908  
**TOWNSHIP BONDS—**  
 4s, .....\$1,000.....1904

**WATER BONDS—**  
 4s, M&N, \$25,500.....Nov 1, 1916  
 4s, J&J, 28,000.....July 1, 1904  
 Interest is payable in Burlington.  
 Bonded debt Jan. 2, '99 \$123,800  
 Sinking fund.....7,000  
 Net debt Jan. 2, 1899... 116,800  
 Assessed valuat'n, real. 2,187,990  
 Assessed valuat'n, pers'l 320,228  
 Total valuation 1899... 2,508,218  
 Total tax (per \$1,000) '98...\$21.30  
 Population in 1890 was...7,264  
 Population in 1880 was...6,090  
**SCHOOL DISTRICT BONDS—**  
 4s, M&S, \$28,500. Sep. 1900 to '28

**TAX FREE.**—All bonds issued by this city are exempt from taxation.

**CAMDEN.**—{ COOPER B. HATCH, Mayor.  
 R. R. MILLER, Treasurer.

This city, which is in Camden County, in March, 1899, annexed the town of Stockton.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
Bounties loans, 1864.....	6	J & J	July 1, 1900	\$25,000
do do 1898.....	4	J & J	July 1, 1928	9,000
City hall, 1874.....	7	J & J	Jan. 1, 1903	75,000
Fire department, 1889.....	4	A & O	Oct. 1, 1909	15,000
do do 1899.....	4	J & J	July 1, 1919	25,000
Floating debt, 1872.....	7	J & J	July 1, 1902	75,000
do do 1876.....	7	M & N	May 1, 1906	130,800
do do 1881.....	4	J & J	July 1, 1911	218,000
do do 1883.....	4	J & J	Jan. 1, 1934	34,000
School Bonds, 1898.....	4	J & D	June 1, 1918	85,000
Paving Bonds, 1898.....	4	A & O	Apr. 1, 1928	200,000
do do 1899.....	4	M & N	May 1, 1929	50,000
Funding, 1886.....	4	J & D	June 1, 1916	40,000
do do 1872.....	4	J & D	Dec. 1, 1902	35,000
Interest account, 1873.....	7	J & J	Jan. 1, 1904	25,000
do do 1875.....	7	J & J	Jan. 1, 1905	25,000
Park bonds, 1897.....	4	J & J	July 1, 1921	75,000
Pay bonds, 1877.....	7	J & J	Jan. 1, 1907	25,000
Water bonds, 1872.....	7	J & J	July 1, 1900	100,000
do do 1887.....	4	J & J	July 1, 1917	50,000
do do 1887.....	4	J & J	July 1, 1917	50,000
do do 1890.....	4	J & D	Dec. 31, 1920	95,000
do do 1892.....	4 1/2	.....	July 1, 1922	95,000
do do 1893.....	4 1/2	J & J	Jan. 1, 1923	95,000
do do 1896.....	4	J & D	May 31, 1926	600,000

**STOCKTON BONDS—**

Refunding, 1895.....	5	M & S	Oct. 1, 1905	\$16,000
do do 1897.....	4 1/2	F & A	Aug. 26, 1907	24,000
Gen. improvement, 1895.....	5	M & S	Oct. 1, 1905	20,000
do do 1896.....	5	M & S	Oct. 1, 1906	34,000
do do 1897.....	5	F & A	Aug. 26, 1907	26,000
do do 1898.....	5	A & O	Oct. 1, 1908	50,000
School Bonds, 1897.....	4	J & J	July 1, 1917	10,000
do do 1898.....	4 1/2	A & O	Oct. 1, 1901	7,500
Wrightsville School Bonds.....	5	M & N	Nov. 1, 1900	600
do do.....	5	M & N	Mar. 1, 1902	500
do do.....	5	M & S	Mar. 1, 1903	600
do do.....	5	J & J	July 1, 1911	6,500
Rosedale School Bonds.....	5	J & J	Jan. 1, 1902	1,000
do do.....	6	A & O	Oct. 1, 1906	7,000

**TOTAL DEBT, SINKING FUND, ETC.—**

	Feb. 1, 1900.	May 31, 1898.	May 1, 1896.	May 1, 1895.
Tot. bonded debt.....	\$2,455,000	\$1,897,900	\$1,254,800	\$1,217,000
Floating debt.....	69,505	30,000	30,000	30,000
Sinking fund.....	89,733	30,000	.....	.....

The city water works, city hall and other property was valued in 1900 at \$4,090,645.45.

**ASSESSED VALUATION—**

Years.	Assessed valuation.			Rate of Tax per \$1,000.
	Real.	Personal.	Total.	
1899.....	\$24,618,462	\$1,881,700	\$26,500,126	\$22.00
1898.....	21,965,630	1,766,300	23,731,930	21.00
1897.....	22,889,309	1,928,950	24,818,259	22.00
1896.....	22,550,702	1,761,350	24,312,052	22.00
1895.....	24,616,920	1,744,200	26,361,120	19.00
1891.....	17,141,770	1,416,610	18,558,380	24.50
1886.....	13,701,474	1,592,210	15,293,684	26.50
1880.....	9,908,235	1,657,850	11,566,080	22.00

The assessments since 1893 have been made at full cash value.

**POPULATION**—In 1890 population was 58,313; in 1880 it was 41,659; in 1870 it was 20,045. The population in 1895, according to State census, was 63,467.

**CAPE MAY.**—{ THOMAS W. MILLET, Mayor.  
 H. F. DOUGLASS, Recorder.

This city is in Cape May County.

**LOANS—**  
**GENERAL IMPROVEMENT BONDS—**  
 5s, .....\$10,000.....June 1, 1915  
 5s, M&N, 13,000.....May 1, 1916  
 5s, J&J, 12,000.....Jan. 1, 1918  
**SEWER BONDS—**  
 5s, J&D, \$12,000.....June 1, 1921  
**REDEMPTION, ETC.—1890—**  
 5s, J&J, \$15,000.....Jan. 1, 1910  
**REFUNDING BOND—**  
 5s, M&N, \$15,000.....May 1, 1910  
 5s, J&J, 4,300.....Jan. 1, 1905  
 5s, A&O, 13,000.....April, 1, 1924

**REFUNDING BONDS—(Con.)**  
 4s, A&O, \$17,000.....Oct. 1, 1929  
 Interest is payable at Cape May.  
 Total debt Oct. 1, 1899...\$123,300  
 Sinking fund.....2,700  
 Net debt Oct. 1, 1899... 120,600  
 Ass'd valuation, real...1,544,600  
 Ass'd valuation, pers'l... 173,000  
 Total valuation 1899...1,717,600  
 Assessment is 3/4 actual value.  
 Tax rate (per \$1,000) 1899...\$23.00  
 Population in 1890 was...2,136  
 Population in 1895 was (est.)...2,700

**CUMBERLAND CO.**—WILLIAM O. GARRISON, County Collector. Bridgeton is the county seat.

**LOANS—**  
**ASYLUM BONDS—**  
 4 1/2s, J&J, \$75,000. Jan. 1902 to '16  
 4 1/2s, J&J, 5,000...1903 to 1907  
**JAIL BONDS—**  
 4 1/2s, M&N, \$15,000...Nov. 1, 1906  
**BRIDGE BONDS—**  
 4 1/2s, F&A, \$9,000. Feb. 1901 to '03

Bond'd debt Feb. 1, 1900. \$104,000  
 Assessed valuation '99 16,694,777  
 Assessment abt. 66% actual value.  
 County tax rate (per M) '99 \$5.09  
 Population in 1890 was...45,478  
 Population in 1899 (est.)...49,000

**INTEREST** is payable at County Collector's office.

**TAX FREE.**—Bonds are all tax exempt.

**EAST ORANGE.**—{ EDWARD E. BRUEN, Mayor.  
 ALONZO DURKEE, Auditor.

This place, located in Essex County, became a city in Dec., 1899.

**LOANS—**  
**SCHOOL BONDS—**  
 5 3/4s, .....\$1,200.....1900-1903  
 (\$300 due yearly.)  
 5 1/2s, .....\$3,000.....1900-1901  
 (\$1,500 due yearly.)  
 5s, .....\$12,000.....1900-1902  
 (\$4,000 due yearly.)  
 5s, .....\$3,000.....1901-1903  
 (\$1,000 due yearly.)  
 5s, .....\$8,500.....Feb. 1901  
**TOWN HALL BONDS—**  
 4s, M&N, \$28,500.....May 2, 1900  
 (\$1,500 due yearly) to May 2, 1918  
**SEWER BONDS—**  
 4s, .....\$52,500.....1900 to 1903  
 5s, .....60,000.....1900 to 1907  
 5s, .....10,000.....1901 to 1908  
 4s, .....20,250.....1900 to 1908  
 4s, .....10,000.....1900 to 1909  
 4 1/2s, .....22,000.....1900 to 1910  
 5s, .....6,500.....1900 to 1912  
 5s, .....8,400.....1900 to 1913  
 5s, .....7,000.....1901 to 1914  
 5s, .....8,000.....1900 to 1916  
 4 1/2s, .....16,000.....1900 to 1915  
 4 1/2s, .....20,400.....1900 to 1916  
 5s, .....18,000.....1901 to 1918  
 4 1/2s, .....9,500.....1900 to 1918  
 4s, .....30,000.....1900 to 1919

**LOANS—**  
**TAX ARREARAGE BONDS—**  
 4s, J&J, \$84,000.....July 1, 1914  
**FUNDING BONDS—**  
 4s, .....\$200,000.....Jan. 1, 1929  
 (Subject to call \$50,000 in 1909 and \$75,000 in 1919.)  
**DRAIN BONDS—**  
 5s, .....\$46,000.....Nov. 1903  
**TIDEWATER SEWER BONDS—**  
 4s, .....\$200,000 June 1900 to '24  
**STREET IMP'T BONDS—4 1/2, 5 & 6%**  

Due	1900.	1906.	1907.	1908.	1909.	1910.
\$19,905 11	\$13,188 58	32,165 64	12,068 62	25,843 31	7,893 04	20,257 45
15,676 80	171,923 48	1,740,600	1,740,600	1,740,600	1,740,600	1,740,600

 Total.....\$171,923 48  
 Bonded debt Mar. 1900...\$1,055,323  
 Sinking fund.....84,000  
 Net debt Mar. 1, 1900... 971,323  
 Ass'd valuation, real...14,417,900  
 Ass'd valuation, pers'l... 1,740,600  
 Total valuation 1899...16,158,500  
 Tax rate (per \$1,000) '99...\$26.20  
 Population in 1890 was...13,282  
 Population in 1897 (est.)...20,000

**ELIZABETH.**—{ WILLIAM A. M. MACK, Mayor.  
 A. B. CARLTON, Comptroller.

This city got into financial difficulties through making extensive local improvements. Interest was defaulted February 1, 1879, and a compromise was finally effected with the bondholders, by which new 4 per cent bonds dated July 1, 1882, were issued in exchange for the old 7 per cent bonds turned in at 50 per cent of their face value. Elizabeth is in Union County.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
Adjustment bonds, 1882.....	4	J & J	July 1, 1922	\$3,129,140
School bonds.....	5	.....	1900 to 1905	63,500
do do 1900.....	4	J & J	Jan. 1, 1910	45,000

A sinking fund of about \$75,000 per annum is applied to redemption of outstanding bonds.

**INTEREST** is paid by the Mercantile Trust Company of New York.

**TOTAL DEBT ETC.**—Total bonded debt Feb. 1, 1900, was \$3,235,640. Bonds are all exempt from city tax.

**ASSESSED VALUATION, TAX RATE, ETC.—**

Years.	Assessed valuation.			Rate of Tax per \$1,000.
	Real.	Personal.	Total.	
1899.....	\$15,595,500	\$1,900,200	\$17,495,700	\$29.60
1898.....	15,391,400	1,759,700	17,151,100	28.60
1897.....	15,119,100	1,797,200	16,916,300	28.60
1896.....	14,796,650	1,780,300	16,576,950	28.80
1895.....	14,710,750	1,744,800	16,455,550	29.80
1893.....	14,248,950	1,719,918	15,968,868	29.80

The tax rate in 1899 includes State tax, \$2.71; county tax, \$5.53; city tax, \$21.36; total, \$29.60 per \$1,000.

**POPULATION**—In 1895 was 43,765; in 1890 population was 37,764; in 1880 it was 28,229; in 1870 it was 20,832.

**ESSEX COUNTY.**—{ THOS. MCGOWAN, Director.  
 H. L. KEEPERS, Collector.

The county seat is Newark.

**LOANS—**  
**ROAD BONDS—**  
 5s, A&O, \$4,588.....Apr. 30, 1901  
 5s, A&O, \$2,715 69.....1902-1906  
 4s, .....107,000.....1901 to 1910  
**PARK BOND—**  
 3-65s, F&A, \$1,000,000. Au. 1, '15-35  
 (\$200,000 every 5 years.)  
 4s, F&A, \$1,500,000. Aug. 1, 1926  
 4s, F&A, g, 1,000,000. Aug. 1, 1938  
**REFUNDING BONDS—**  
 4s, A&O, \$105,000...1901 to 1905  
 (\$21,000 due yearly on Apr. 1.)

**BRIDGE BONDS—**  
 4s, .....\$150,000.....July 1, 1917  
**REFUNDING WAR BONDS—**  
 4s, A&O, g, \$300,000. Apr. 1, 1919  
 Total debt May 10, '99 \$3,623,303  
 Sinking funds.....248,818  
 Net debt May 10, 1899 3,374,485  
 Tax valuation, real...170,699,433  
 Tax valuation, pers'n'l 35,224,315  
 Total valuation 1899...205,923,748  
 County tax (per \$1,000) '99...\$6.606  
 Population in 1890 was...256,090  
 Population in 1898 was...345,540

Principal and interest of the park bonds are payable in gold.

**INTEREST** on the million dollar issues of park bonds is payable by the United States Mortgage & Trust Company, New York City; on the \$1,500,000 issue of park bonds at the office of J. & W. Seligman & Co. of New York City and Seligman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark.

**FRANKLIN.**—This township is in Essex County.

**LOANS—**  
**ROAD BONDS—**  
 4s, reg., \$40,000.....April 1, 1901  
 (\$2,000 due yearly) to.....1920  
**WATER BONDS—**  
 4s, coup., \$47,000.....1925  
 5s, reg., 5,000.....Nov. 1, 1906  
**WOODSIDE BONDS—**  
 5s, reg., \$6,000.....1906

**SIDEWALK BONDS—**  
 4 1/2s, .....\$3,000.....Feb. 1, 1910  
 Optional at r Feb. 1, 1905  
 Bonded debt Mar. 1, '99...\$112,000  
 Water debt (included) ... 52,000  
 Tax valuation, real...1,302,760  
 Tax valuation, personal... 59,575  
 Total valuation 1899...1,362,335  
 Total tax (per \$1,000) '99...\$27.80  
 Population in 1890 was...2,007  
 Population in 1896 (est.)... 3,027

**FREEHOLD.**—DAVID D. DENISE, Commiss'r.

This town is in Monmouth County.

**LOANS—**  
**SCHOOL BONDS—**  
 4s, J&J, \$15,000.....1905-1909  
 (\$1,000 due yearly on Jan. 1.)  
**SEWER BONDS—**  
 5s, J&J, \$23,125 (\$1,775 yearly)  
**WATER BONDS—**  
 4s, J&J, \$46,500.....Part yearly.  
 Bonded debt Feb. 1, '99... \$71,625

Floating debt.....\$3,275  
 Total debt Feb. 1, '99... 74,900  
 Assessed valuation, real. 2,830,850  
 Ass'd valuation, pers'l...1,342,840  
 Total valuation, 1899...4,173,690  
 Assessment about 3/4 actual value.  
 Total tax (per \$1,000) '99...\$27.80  
 Population in 1890 was...2,932  
 Population 1899 (estimated) 3,500

The total tax as given above includes State, county and township tax, \$12.68; town tax, \$5.00.

The school bonds noted above were issued by the township and not by the town of Freehold

**INTEREST** payable at Treasurer's office.

**TAX FREE.**—All of the town's bonds are exempt from taxation.

**GLEN RIDGE.**—{ ROBERT S. RUDD, Mayor.  
 NATHAN RUSSELL, Clerk.

This borough is in Essex County.



**LOANS—** When Due.  
**ROAD IMPR. BONDS—**  
 4 1/2s, F&A, \$60,000....1902-1925  
 (\$2,000 yearly to 1915 and \$3,000 yearly to 1925.)  
**SEWER BONDS—**  
 4s, J&D, \$37,000..June 1, 1909-27  
 (\$2,000 due yearly.)  
 5s, J&D, \$40,000 ....June 1, 1914  
 (Subject to call after June 1, 1900.)

Bonded debt June 1, '99 \$137,000  
 Assess'd valuation, real 1,490,000  
 Ass'd valuation, pers'l 115,000  
 Total valuation 1899... 1,605,000  
 Tax rate (per M.) 1899...\$25.00  
**SCHOOL DISTRICT BONDS—**  
 4s, M&S, \$30,000..Sept. 1914 to '28  
 4s, M&S, 50,000.....Sept. 1, 1929

**GLOUCESTER CITY.**—{ JOHN BEASTON, Mayor.  
 { G. W. DICKENSHEETS, Treasurer.

This city is in Camden County.  
**LOANS—** When Due.  
**IMPROVEMENT BONDS—**  
 4 1/2s, ...., \$8,000 ....Aug. 1, 1904  
 4 1/2s, ...., 5,000 ....Nov., 1905  
 4 1/2s, ...., 5,000 ....Nov., 1908  
 3 1/2s, ...., 100,000.....1919  
**WATER BONDS—**  
 6s, ...., \$20,000....1914 to 1923  
 (\$2,000 due yearly.)  
 5s, ...., \$10,000....1924 to 1928  
 (\$2,000 due yearly.)  
 5s, ...., \$8,000....1929 to 1932  
 (\$2,000 due yearly.)

4s, ....., \$25,000....1901 to 1913  
 (\$2,000 due yearly.)  
 Bond. debt Feb. 12, 1900 \$81,300  
 Floating debt..... 5,000  
 Water debt (included).... 63,000  
 Tax valuation, real.....1,598,585  
 Tax valuation, personal. 265,500  
 Total valuation 1899...1,864,085  
 Total tax (per \$1,000) '99...\$19.00  
 Population in 1890 was.....6,564  
 Population in 1900 (est.)....6,500

**GLOUCESTER CO.**—E. G. MILLER, Director.

County seat is Woodbury.  
**LOANS—** When Due.  
**ROAD BONDS—**  
 4s, ...., \$12,000....1900 to 1907  
 (\$1,500 yearly)  
 4s, M&N, \$12,000 (\$2,000 y'rly)  
 Interest payable in Woodbury.  
 Total debt May, 1899.....\$39,500  
**TAX FREE**—All of the county's bonds are exempt from taxation.

Floating debt.....\$39,000  
 Tax valuation, real.....12,507,042  
 Tax valuation, personal 3,712,778  
 Total valuation 1899...16,219,820  
 County tax (per \$1,000) '99...\$5.20  
 Population in 1890 was.....28,649  
 Population in 1898 was.....32,721

**GUTTENBERG.**—JOHN ZELLER, Ch. of Council.

This town is in Hudson County.  
**LOANS—** When Due.  
**SCHOOL BONDS—**  
 5s, ...., \$25,000....May '02, 1926  
**REFUNDING BONDS—**  
 5s, A&O, \$90,000....Apr. 16, 1903  
 (\$10,000 every 5 yrs. to Apr. 16, '13, and \$60,000 April 16, 1918.)

Total debt Mar., 1899.....\$101,356  
 Tax valuation, real..... 793,000  
 Tax valuation, personal. 47,240  
 Total valuation 1899..... 840,240  
 Tax rate (per \$1,000) '99... 14.60  
 Population in 1890 was.....1,947  
 Population in 1898 was.....4,500

**HACKENSACK.**—This village is in Bergen County.

**LOANS—** When Due.  
**ROAD BONDS—**  
 5s, ...., \$40,000...Feb., 1901-1908  
**SEWER BONDS—**  
 4s, g., \$52,000....Feb. 1, 1901 to  
 (\$1,000 due yearly) Feb. 1, 1913.  
 Bonded debt Mar., 1899..\$111,000  
 Floating debt..... 65,508

Total debt Mar., 1899... \$176,508  
 Assessed valuat'n, real..2,453,400  
 Assessed valuat'n, pers'l 329,475  
 Total valuation 1898....2,782,875  
 Assesmt't about 30% actual value.  
 Town tax rate (per M.) '99..\$18.20  
 Population 1897 (est.).....9,000

**HACKETTSTOWN.**—{ DR. A. E. MARTIN, Mayor.  
 { O. A. MATTISON, Clerk.

This town is in Warren County.  
**LOANS—** When Due.  
**Town bonds, 1902 to 1908.** \$13,000  
**Renewal water bonds.** \$20,500  
 (\$3,000 yearly)  
 Renewal 4s, \$2,000 .....1909  
 Const'n water b'ds, \$12,000 1905-6  
 do do 13,500. 1911

Bonded debt Feb. 1, 1900. \$61,000  
 Assessed valuat'n, real.. 997,665  
 Assessed valuat'n, pers'l 319,614  
 Total valuation 1899....1,317,279  
 Tax rate (per \$1,000) 1899..\$14.00  
 Population 1890.....2,410  
 Population 1898 (est.).....2,800

**HARRISON.**—{ EDW. J. RICE, President.  
 { E. J. GRACE, Treasurer.

This town is in Hudson County.  
**LOANS—** When Due.  
**SCHOOL BONDS—**  
 5s, May, \$21,000....1898 to 1903  
 4 1/2s, ...., 14,000.....1928  
**STREET IMPROVEMENT BONDS—**  
 4 1/2s, ...., \$66,300.....1928  
**FIRE BONDS—**  
 4 1/2s, ...., \$14,000.....1928  
**TOWN HALL BONDS—**  
 5s, J&J, \$16,000....July 1, 1913  
**REFUNDING BONDS.**  
 4s, ...., \$300,000.....1929

Bonded debt Jan. 1, 1899 \$404,800  
 Floating debt..... 2,500  
 Total debt Jan. 1, 1899.. 407,300  
 Sinking fund..... 13,425  
 Net debt Jan. 1, 1899.... 393,875  
 Tax valuation, real.....3,217,100  
 Tax valuation, personal. 370,050  
 Total valuation '99.....3,587,150  
 Assessment about actual value.  
 Total tax (per \$1,000) 1899..\$25.40  
 Population in 1890 was..... 8,338  
 Population in 1896 (est.)...10,000

**HOBOKEN.**—{ LAWRENCE FAGAN, Mayor.  
 { FRED. KAUFMANN, Comptroller.

Hoboken is in Hudson County.  
**LOANS—** Interest. Principal.  
 NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g.  
 A City Loan, 1898...c 4 J & D Dec. 1, 1918 \$312,000  
 A Judgment, 1875...r 7 F & A Feb. 1, 1905 54,000  
 A Library bonds, 1897 4 J & J Meh 1, 1917 50,000  
 B&C School-house, 1887.r 4 1/2 F & A Aug. 1, 1907 45,000  
 A&B do 1890.c&r 4 J & J July 1, 1910 100,000  
 A do 1897...c 4 J & J Meh 1, 1917 90,000  
 A do 1898...c 4 J & D June 1, 1918 13,000  
 A Sewer bonds, 1897...c 4 J & J 1917-1926 100,000  
 D Water bonds, 1882...r 6 A & O Oct. 2, 1902 9,500  
 D do 1883...r 5 A & O Apr. 12, 1903 5,000  
 D do 1890...r 4 1/2 M & N Nov. 1, 1910 20,000  
 C Engine house, 1892.r 6 M & N Nov. 1, 1902 15,000  
 B do 1897.r&c 4 ..... Oct 1, 1917 25,000  
 A Fire house, 1892...r 4 1/2 M & N Nov. 1, 1907 13,000  
 do 1893...r 4 1/2 F & A Aug. 1, 1908 7,000  
 B do. 1894...r 4 ..... Aug. 1, 1909 10,000  
 C Volun't'rb'nty, ser. I.d 5 M & N Nov. 15, 1901 196,000  
 A Refunding, 1899... 4 ..... 1919 75,000  
 A City Hall, 1880...c&r 5 M & S Sept. 1, 1910 60,000  
 A Police Dept., 1892.c 4 1/2 M & N Nov. 1, 1912 24,000  
 Repaving bonds..... 4 M & N May 1, 1928 150,000  
 Paving bonds..... 4 ..... 1928 50,000

Bonded debt Jan. 1, 1899 \$404,800  
 Floating debt..... 2,500  
 Total debt Jan. 1, 1899.. 407,300  
 Sinking fund..... 13,425  
 Net debt Jan. 1, 1899.... 393,875  
 Tax valuation, real.....3,217,100  
 Tax valuation, personal. 370,050  
 Total valuation '99.....3,587,150  
 Assessment about actual value.  
 Total tax (per \$1,000) 1899..\$25.40  
 Population in 1890 was..... 8,338  
 Population in 1896 (est.)...10,000

"c," coupon bonds; "r," registered bonds.  
**PAR VALUE OF BONDS**—A is \$1,000; B is \$5,000; C is \$10,000; D is \$500.

**INTEREST** on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken and interest on water bonds at Water Registrar's office.

**TOTAL DEBT, ETC.**—  
 May 1, 1899. May 2, 1898. May 3, 1897. May 4, 1896.  
 Total bonded debt.....\$1,458,500 \$1,285,000 \$1,264,000 \$1,038,000  
 Sinking funds..... 68,251 37,464 36,029 8,551  
 Net debt.....\$1,390,249 \$1,247,536 \$1,227,971 \$1,029,449  
 Floating debt..... \$115,800 \$117,421 ..... \$130,101

The sinking fund receives yearly a portion of the license fees and moneys collected from assessment after certificates are paid.

**CITY PROPERTY**—The city owns parks, public buildings, a water system and other assets amounting to over a million dollars.

**ASSESSED VALUATION**—The city's assessed valuation (about 66 per cent of the cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1899.....	\$26,138,800	\$1,909,300	\$28,048,100	\$24.30
1898.....	25,513,700	1,855,010	27,368,720	24.80
1897.....	25,138,500	1,634,390	26,772,890	24.20
1896.....	24,828,600	2,884,640	27,713,240	22.00
1895.....	22,124,400	2,242,480	24,366,880	24.20
1890.....	17,275,600	1,622,862	18,898,462	24.70
1887.....	15,621,100	1,491,300	17,112,400	25.36
1880.....	13,575,600	1,284,447	14,860,047	21.81

**POPULATION**—In 1890 population was 43,648; in 1880 it was 30,999; in 1870 it was 20,297; in 1898 (est.) 55,000.

**HUDSON CO.**—{ FRANK McNALLY, Director Board of Freeholders.  
 { MAURICE J. STACK, Co. Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

**LOANS—** When Due.  
**ARMORY BONDS—**  
 4s, J&J, \$2,000....Jan. 1, '01-'02  
**SIDEWALK BONDS—**  
 4s, A&O, \$50,000....Oct. 1, 1901  
 4s, M&N, 127,000....May 1, 1902  
**BRIDGE BONDS—**  
 5s, J&J, \$31,000...c. Nov. 1, 1901  
 4 1/2s, M&S, 100,000 g.c. Sept. 1, 1918  
 4s, J&J, 106,000 r. Jan. 1, 1917  
 4s, J&J, 24,000 Jan., 1901-12  
**LUNATIC ASYLUM BONDS—**  
 4 1/2s, J&J, \$100,000. r. Jan. 1, 1911  
 (\$10,000 due yearly) to Jan. 1, 1920  
 4s, J&J, \$100,000. r. Jan. 1, 1901  
 (\$10,000 due yearly) to Jan. 1, '10  
 3s, J&J, \$16,000...r. Jan. 1, 1901  
 (\$2,000 due yearly) to Jan. 1, '08  
 3s, J&J, \$1,000...r. Jan. 1, 1909  
**PUBLIC ROAD BONDS—**  
 4 1/2s, M&N, 100,000. r. Nov. 1, 1922  
 4 1/2s, J&J, 500,000. c&r. Jan. 1, 1923

**INTEREST** is payable by the First National Bank, Jersey City, N.J.  
**TOTAL DEBT, ETC.**—The bonded debt Dec. 1, 1898, was \$4,732,024 floating debt, \$65,300; total debt, \$4,797,324; sinking fund, \$1,116,436; net debt, \$3,680,888. The net debt in 1897 was \$3,591,106.

**ASSESSED VALUATION** and tax rate have been as follows:

Years.	Real.	Personal.	Total.	Tax rate per \$1,000.
1899.....	\$147,617,758	\$12,672,206	\$160,289,964	\$5.98
1898.....	145,979,101	12,333,782	158,312,887	5.48
1897.....	144,038,741	12,135,498	156,174,239	.....
1896.....	137,687,292	12,261,922	159,949,214	.....
1894.....	135,386,022	11,921,881	147,307,903	5.80
1893-94.....	130,209,003	11,382,210	141,591,212	.....
1891-92.....	123,387,636	10,107,418	133,495,054	5.60

**POPULATION**—The population in 1890 was 275,126; in 1880 was 187,944; in 1870 was 129,067. Population in 1898 was 359,850.

**JERSEY CITY.**—{ EDWARD HOOS, Mayor.  
 { ROBERT S. JORDAN, Comptroller.

Jersey City formerly suffered greatly from difficulty in collecting taxes and assessments. Under the Martin Act, however, passed some years ago by the Legislature, arrears of taxes are made liens on the property, and if not paid within three years the property can be sold to satisfy them. The city has also succeeded in adjusting the taxes with the railroads, and the latter now pay into the treasury about \$225,000 annually. On Feb. 13, 1900, the citizens authorized the purchase of a water plant (now building) for the sum of \$7,595,000. V. 70, p. 344. Jersey City is in Hudson County.

**LOANS—** Interest. Principal.  
 NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g.  
 Armory bonds.....1895...r 4 1/2 J & J Jan. 1, 1901 \$1,000  
 Refund. assess. b'ds, 1893.c&r 5g. M & S Sept. 1, 1923 700,000  
 do do 1894...c&r 5g. M & N May 1, 1924 600,000  
 City government, 1872...r 7 J & J July 1, 1913 a550,000  
 City Hall, 1891.....part c&r 5 F & A Feb. 10, '01 to '12 120,000  
 (\$10,000 due yearly to Feb. 10, 1912.)  
 do 1894.....r 5g. J & J Jan. 1, '13 to '22 200,000  
 (\$20,000 due yearly.)  
 do 1894.....c&r 5g. J & J Jan. 1, 1923 350,000  
 do 1896.....r 4 F & A Jan. 1, 1901 10,000  
 do 1896.....r 4 F & A 1902 to 1904 30,000  
 (Part due yearly on Feb. 1.)  
 do 1897.....r 4 F & A Feb. 1, 1905-'07 30,000  
 Refunding, 1897..... 4g. M & N May 1, 1927 450,000  
 do 1900..... 3 1/2 J & J ..... 255,000  
 Park, 1897..... 4g. M & N May, 1927 100,000  
 City of Jersey City, 1884...c&r 6 A & O Apr. 1, 1904 t1,000,000  
**Fire Engine House, Police Station, etc., Bonds—**  
 Engine house, 1893.....r 4 1/2 J & J July 24, 1901 8,000  
 do do 1894...r 4 1/2 M & S Sept. 10, 1902 8,000  
 do do 1896...r 4 1/2 J & J Dec. 28, 1903 4,000  
 Fire Department.....1897...r 4 J & J June 1, 1909 12,000  
 Police H'd-Quar., 1890...r 4 J & J 1901-1902 \$10,000  
 (\$5,000 due yearly Jan 1, 1900, to 1902.)  
 Police stations, 1890.....r 4 1/2 A & O Oct. 1, 1903-4 10,000  
 do do 1892.....r 5 J & J Jan. 1, 1909 20,000  
 do do 1891.....r 4 1/2 J & J Jan. 1, 1905-7 15,100  
 do do 1897.....r 5 J & J Feb. 15, 1910 7,500  
**Funding Loans to Fund—**  
 Assessment bonds, 1875.c&r 7 J & D June 1, 1905 600,000  
 do do 1876.c&r 7 J & J Jan. 1, 1906 300,000  
 do do 1891...r 5 A & O Apr. 1, 1916 11,469,000  
 Floating debt, 1879.c&r 6 F & A Feb. 1, 1909 t1,353,000  
 Maturing bonds, 1880...r 6 J & D June 1, 1910 450,000  
 do do 1892.c&r 5 J & J Jan. 2, 1922 200,000  
 Differences, &c., 1881...r 5 A & O Apr. 1, 1911 150,000  
 Street lighting.....1897....r 4 J & J { 1900-1907, }  
 { \$3,800 yearly } 30,400  
 on July 1.  
 Joint outlet sewer..1897....r 4 J & J Jan. 1, 1901 96,710  
 Public library bonds, 1898...c 4g. A & O Apr. 1, 1928 150,000  
**Funding Loans to Fund—**  
 Tax arrearages, 1897...c&r 4 J & J Jan. 1, 1903 800,000  
 do 1898..... 4 J & J 1900 182,000  
 do 1898..... 4 A & O Oct. 1, 1900 245,000  
 do C. RR. of N. J.. 4 ..... Dec. 1900-'03 340,672  
 Improvements, 1874...r 7 J & J Jan. 3, 1906 60,000  
 Morgan St. dock, 1870...c&r 7 J & J June 8, 1900 a125,000  
 Property purchased.....r 4 with bond optional 548,443  
**School Bonds, including Bergen, etc., issues—**  
 Pub. schools 1897.....g 4 F & A Aug. 2, 1927 200,000  
 do 1898.....c&r 4g. F & A Aug. 1, 1918 100,000



NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When due.	Outstand'g.
<b>Streets and Sewers Assessment Bonds—</b>				
Streets and sewers, 1892.c&r	5	J & J	Jan. 2, 1922	tz\$548,000
Water loan, 1870.....c&r	7	J & J	Jan. 1, 1902	a\$75,000
do 1872.....c&r	7	A & O	Apr. 1, 1902	a\$800,000
do 1872.....c&r	7	M & S	Sept. 1, 1902	a\$500,000
do 1874.....c&r	7	J & J	Jan. 1, 1904	a\$250,000
do 1876.....r	7	J & J	Jan. 1, 1906	a\$60,000
do 1876.....r	7	M & N	Nov. 1, 1906	a\$61,000
do 1878.....r	7	M & S	Mch.26, 1908	a\$47,000
do 1873.....c&r	7	M & N	May 1, 1913	a\$500,000
do 1877.....c&r	6	J & J	July 1, 1907	a\$255,000
do 1879.....c&r	6	F & A	Feb. 1, 1909	a\$50,000
do 1879.....c&r	6	J & J	July 1, 1909	a\$50,000
do 1883.....c&r	5	F & A	Feb. 1, 1913	ta\$525,000
do 1891.....c&r	5	A & O	Apr. 1, 1916	ta\$86,000
do 1891.....c&r	5	J & D	June 1, 1921	350,000
do 1892.....c&r	5	J & J	Jan. 2, 1922	ta\$248,000
do 1893.....c&r	5	J & J	Jan. 2, 1923	ta\$200,000
do 1895.....r	4½	J & J	Jan. 2, 1925	179,000
<b>Past due, not presented for payment—</b>				
Streets and sewers... various	7	.....	June 1, 1894	1,000
Improvements.....	7	.....	.....	1,750
Funded debt.....	4	.....	May 1, 1897	5,000

a \$1,000 each. † Secured by special sinking fund.  
 s Wholly in sinking fund. z These are assessment bonds  
 \* Principal and interest paid by a special tax levy.

INTEREST is paid by the Merchants' Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The city's total bonded debt. on Dec. 1, 1899, was \$18,510,747, which amount included \$4,218,000 of assessment bonds and \$5,136,000 of water bonds. The floating debt at that date was \$535,970.

	Dec. 1, 1899.	Dec. 1, 1898.
General account debt.....	\$8,271,072	\$9,143,979
Assessment account debt.....	4,218,000	4,218,000
Temporary loans.....	535,970	430,663
Improvement certificates.....	876,960	799,411
Other accounts.....	9,000	9,000
<b>Total liabilities (excluding water debt).....</b>	<b>\$13,911,002</b>	<b>\$14,601,053</b>
Cash in City Treasury.....	\$636,055	\$923,072
Cash and bonds held in sinking funds.....	2,762,027	2,746,793
Taxes due and unpaid.....	3,769,419	3,734,134
Assessments due and unpaid.....	2,601,445	2,570,520
City property.....	4,147,190	3,700,000
Other items.....	498,155	621,625
<b>Total resources.....</b>	<b>\$14,414,291</b>	<b>\$14,296,144</b>
Water debt (sinking funds not deducted)...	\$5,136,000	\$5,136,000

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1899, were as follows:

	Cash.	Securities.	Total.
General sinking funds.....	\$100,867	\$2,107,313	\$2,208,180
Water sinking funds.....	30,737	523,110	553,847
<b>Total.....</b>	<b>\$131,604</b>	<b>\$2,630,423</b>	<b>\$2,762,027</b>

ASSESSED VALUATION.—

	Assessed Valuation.		Total.	Tax Rate per \$1,000.
	Real.	Personal.		
1899.....	\$83,900,055	\$8,121,041	\$92,021,096	\$28.40
1898.....	82,934,859	7,510,141	90,445,000	28.60
1897.....	82,415,220	7,547,541	89,962,761	28.90
1895.....	81,968,790	7,370,832	89,349,622	27.50
1890.....	73,059,265	5,898,150	78,957,415	26.40
1887.....	61,894,739	4,985,200	66,879,939	29.40
1880.....	54,122,575	5,343,815	59,466,690	28.00

POPULATION.—In 1890 population was 163,003; in 1880 it was 120,722; in 1870 it was 82,546; in 1899 it was estimated at 200,000.

KEARNY.—This town is in Hudson County.

LOANS—	When Due.	LOANS—	When Due.
<b>IMPROVEMENT—</b>			
5s, F&A, \$25,000.....	Aug. 1, 1901	<b>SCHOOL BONDS—(Con.)</b>	
5s, F&A, 2,000.....	Aug. 1, 1903	5s, M&S, \$4,000.....	Sept. 1, 1906
5s, F&A, 500.....	Aug. 1, 1903	5s, J&D, 1,000.....	Dec. 16, 1906
5s, F&A, 4,000.....	1900	4½s, M&S, 6,000.....	Sept. 1, 1908
5s, M&S, 5,000.....	Mar. 1, 1902	<b>SEWER BONDS—</b>	
4s, F&A, 55,000.....	Feb., 1901-'06	5s, M&S, \$25,000.....	Sept. 1, 1901
	(\$10,000 yearly to 1905.)	5s, M&S, 75,000.....	Mar. 1, 1903
<b>FIRE DEPARTMENT—</b>			
5s, F&A, \$7,000.....	1900 to 1906	<b>REFUNDING BONDS—</b>	
	(\$1,000 annually on Aug. 1.)	4s, .....	\$7,000.....Sept. 1, 1909
<b>REDEMPTION RR. BONDS—</b>			
5s, J&D, \$94,000.....	June 1, 1902	<b>WATER BONDS—</b>	
5s, J&D, 6,000.....	June 1, 1903	6s, A&O, \$58,000.....	Oct. 1, 1917
5s, J&D, 48,800.....	June 1, 1904	5s, A&O, 30,000.....	Oct. 1, 1917
<b>SCHOOL BONDS—</b>			
5s, J&D, \$1,000.....	Dec. 16, 1900	5s, M&S, 2,000.....	Oct. 1, 1917
5s, F&A, 500.....	Feb. 1, 1907	5s, A&O, 13,000.....	Oct. 18, '19 & '20
5s, M&S, 8,000.....	1900 to 1901	5s, A&O, 11,000.....	Oct. 1, 1919-20
	(\$4,000 yearly on Sept. 1.)	4s, F&A, 10,000.....	Feb. 1, 1929
5s, J&D, \$10,000.....	1900 to 1904	Bonded debt Mar. 1, '99. \$574,800	
	(\$2,000 yearly on June 1.)	Floating debt (add'l).... 146,226	
5s, J&D, \$2,000.....	June 1, 1906	Sinking fund assets..... 147,095	
5s, M&N, 3,000.....	1900 to 1902	Tax valuation, real..... 3,734,225	
	(\$1,000 yearly on May 1.)	Tax valuation, personal. 376,300	
Total valuation 1899..... 4,110,525			
Tax rate (per \$1,000) '99... 28.00			
Population in 1890 was..... 7,064			
Populat'n '95 (State census). 10,467			

INTEREST on the redemption bonds is payable by the Central Trust Company, New York; on the street improvement bonds by the National Newark Banking Company; on the sewer bonds due Sept. 1, 1901, and on \$5,000 due annually at the German National Bank; on all others at the Essex County National Bank.

LONG BRANCH.—Long Branch is in Monmouth County.

Bond. debt. May 1, '99	\$89,000	Total valuation 1897..	\$10,549,290
Floating debt.....	32,144	Tax rate (per \$1,000) '99.	30.00
Total debt May 1, '99.	121,144	Population in 1890 was.....	7,231
Tax valuation, real....	9,579,050	Population in 1880 was.....	3,833
Tax valuation, person'l.	970,240		

MADISON.—This borough is in Morris County. Bonds are tax exempt.

LOANS—	When Due.	LOANS—	When Due.
<b>ELECTRIC-LIGHT BONDS—</b>			
Subject to call 15 years prior to maturity.			
5s, A&O, \$15,000.....	Jan. 1, 1911	<b>REFUNDING BONDS—</b>	
5s, A&O, 5,000.....	Oct. 1, 1911	4s, .....	\$20,000.....
5s, A&O, 15,000.....	Apr. 1, 1913	<b>WATER BONDS—</b>	
Subject to call 20 years before maturity.			
4½s, F&A, \$29,000.....	1900 to 1909	5s, A&O, \$60,000.....	Aug., 1920
	(\$2,000 due yearly.)	5s, A&O, 10,000.....	Oct., 1921
Total debt in Mar., 1899. \$161,000			
Floating debt..... 25,000			
Assessed valuat'n, real... 1,851,225			

Assessed valuat'n, pers'l. \$321,295  
 Total valuation 1899..... 2,172,520  
 Assessment is ½ actual value.

INTEREST is payable at the First National Bank of Madison.

MERCER CO.—JOSIAH JONES, Director.

LOANS—	When Due.	LOANS—	When Due.
County seat is Trenton.			
<b>BRIDGE BONDS—</b>			
5s, .....	\$90,000.....Feb. 1, 1901	Floating debt.....	\$303,000
(Part due yr'ly) to Feb. 1, 1909		Total debt May, 1899..	428,000
<b>ROAD IMP'T. BONDS—</b>			
4s, .....	\$70,000.....Dec. 1, 1900	Sinking fund.....	268,000
(\$10,000 due yearly) to Dec. 1, '06		Net debt May, 1899....	230,000
<b>DEFICIENCY BONDS—</b>			
4s, .....	\$25,000.....June 8, 1903	Assessed valuat'n, real	35,681,272
Bonded debt May, 1899.. \$195,000		Assessed valuation, per. 11,	594,921
		Total valuation 1899..	47,276,193
		Tax rate (per \$1,000) 1899..	\$6.03
		Population 1890 was.....	79,978
		Population in 1900 (est.)...	90,000

MIDDLESEX CO.—ASBURY FOUNTAIN, Director.  
 DAVID SERVISS, Collector.

LOANS—	When Due.	LOANS—	When Due.
County seat is New Brunswick.			
<b>BRIDGE BONDS—</b>			
7s, A&O, \$1,050.....	Apr. 1, 1901	4s, J&J, \$10,000.....	Jan. 1, 1908-'09
4, J&J, \$30,000.....	Jan. 1, 1901	Bonded debt Feb. 1900.	\$98,600
(\$10,000 due yr'ly) to Jan., 1903		Floating debt.....	23,000
<b>RENEWAL BONDS—</b>			
4s, J&J, \$26,500.....	Jan., 1901-1903	Total debt Feb. 1, 1900..	121,600
4s, J&J, 10,000.....	Jan. 1, 1910-'11	Total valuation 1899..	27,312,101
4s, J&J, 40,000.....	1904-1911	State & Co. tax (per M.) '99.	\$10.43
(\$5,000 due yearly on Jan. 1.)		Population 1890 was.....	61,754
		Population 1895.....	75,038

INTEREST is payable at the Co. Collector's office, New Brunswick  
 TAX FREE.—All bonds issued by this county are tax exempt.

MILLVILLE.—EDWARD H STOKES, Treasurer.

LOANS—	When Due.	LOANS—	When Due.
This city is in Cumberland County.			
<b>SCHOOL BONDS—</b>			
5s, .....	\$24,000.....Aug. 1, 1900-'11	Bonded debt, Aug. 1, '99	\$55,000
<b>REFUNDING BONDS—</b>			
4s, J&J, \$31,000.....	July 1, 1909-'28	Assessed valuation, '99.	4,150,385
		Tax rate (per \$1,000), '99	17.50
		Population, 1899 (est.) ..	10,002

MONTCLAIR.—JOHN H. PARSONS, Chairman.  
 SILAS STUART, Treasurer.

LOANS—	When Due.	LOANS—	When Due.
This town is situated in Essex County.			
<b>RAILROAD BONDS—</b>			
5s, M&N, \$100,000.....	1900-1909	<b>SCHOOL BONDS—(Con.)</b>	
(\$10,000 due yearly on Nov. 1.)		3½s, g. J&J, \$12,000.....	July 1, '02-'13
5s, M&N, \$135,000.....	1910-1918	<b>SCHOOL MORTGAGES—</b>	
(\$15,000 due yearly on Nov. 1.)		5s, var., \$28,500.....	.....
<b>SCHOOL BONDS</b>			
5s, J&J, \$2,000.....	1900-1901	5s, M&N, \$150,000.....	May 1, 1913
(\$1,000 due yearly on July 1.)		4s, J&D, \$60,000.....	June 1, 1905
5s, J&J, \$112,000.....	July 1, 1902	Bonded debt Mar. 1, 1900.	\$664,500
5s, F&A, 2,000.....	1900-1901	Tax valuation, real.....	8,031,550
(\$1,000 due yearly on Aug. 1.)		Tax valuation, personal..	1,062,700
5s, M&N, \$26,000.....	1900-1921	Total valuation 1899.....	9,094,250
(Part due yearly.)		Assessment about 2½ actual value.	
5s, F&A, \$1,000.....	Aug. 1, 1900	Tax rate (per \$1,000) 1899.	\$30.60
4s, g., M&S, \$36,000, g.	1900-1911	Population in 1890 was....	8,656
(\$3,000 due yearly on Sept. 1.)		Population in 1900 (est.)...	14,000

INTEREST on the railroad bonds is payable at the office of the Mutual Benefit Life Insurance Co., Newark, N. J.; on the \$150,000 of sewer bonds at the National Shoe & Leather Bank of New York City; on all other issues at the Bank of Montclair, Montclair, N. J.

TAX FREE.—All bonds are exempt from taxation.

NEPTUNE TOWNSHIP SCHOOL DISTRICT.—Sited in Neptune Township, Monmouth Co.

LOANS—	When Due.	LOANS—	When Due.
Total valuation 1896... \$2,582,609			
School bonds, 5s.....	\$96,300	Assessment about 2/3 actual value.	
Bonded debt Oct. 15, '99.	96,300	Tp. tax rate (per \$1,000) '96. \$19.70	
Assessed valuation, real..	2,469,049	School tax (per \$1,000) '96. 4.09	
Assess. valua., personal.	113,560	Population 1897 (est.)..... 8,000	

NEWARK.—JOHN S. GIBSON, Comptroller.

LOANS—	Interest.	Principal.
NAME OR PURPOSE.	Rate. Payable.	When Due. Outstand'g.
Newark is situated in Essex County.		
Annexation.....	1886 4	M & S Mch. 1, 1906 \$126,000
City improvement refunding..	4	M & S Mch., 1923 1,500,000
City tax.....	1886 4	M & S Mch. 1, 1906 158,000
Corporate.....	1878 6	F & A Aug. 1, 1903 700,000
do.....	1880 5	J & D June 1, 1910 500,000
Intercepting sewer.....	1888 4	A & O Apr. 10, 1908 620,000
School bonds.....	4	1899-1900 101,000
do do (high).....	1897 3-35	1917 200,000
do do.....	1898 4	..... 100,000
do do.....	1899 3½	J & D Dec. 1, 1929 300,000
Sewer.....	1879 6	M & S Mch. 1, 1909 180,000
do.....	1893 4	M & S Mch. 1, 1907 30,000
Street improvement.....	1879 6	M & S Mch. 1, 1909 270,000
do do and sewer.....	1886 4	M & N May 10, 1906 500,000
Street opening.....	4	1915 100,000
Tax arrearage.....	1890 4½	J & J 1900 28,000
do.....	1891 4	..... 1901 34,000
do.....	1892 4	..... 1902 33,000
do.....	1893 4	..... 1903 31,000
do.....	1894 ..	..... 1904 53,000
do.....	1895 ..	..... 1905 66,000
do.....	1896 ..	..... 1906 66,000
do.....	1897 ..	..... 1907 86,000
do.....	1898 ..	..... 1908 58,000
Public Library.....	1897 4	J & J June 1, 1927 300,000
Water debt.....	1875 7	



**TOTAL DEBT, SINKING FUNDS, ETC.—**

	Jan. 1, 1900.	Jan. 1, 1899.	Jan. 1, 1898.
Tot. bond. debt (incl. water dbt)	\$14,429,000	\$14,113,000	\$14,086,000
Sinking funds.....	3,857,519	3,345,039	3,028,225
Net bonded debt.....	\$10,571,481	\$10,677,961	\$11,037,775
Water debt (included above).....		\$7,757,000	\$7,757,000
Temporary loans (additional).....			\$738,000

The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding. Temporary loan bonds are only issued against such assets as unpaid taxes of the last two years which are not applied to the payment of tax-arrearage bonds, and unpaid assessments for street paving and sewer improvements.

**DEBT LIMITATION.**—The city's debt is limited by law to 15 per cent of the total valuation.

**ASSESSED VALUATION.**—Property is assessed at about 70 per cent of actual value:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per \$1,000.
1899.....	\$116,585,525	\$29,072,213	\$145,657,738	\$.....
1898.....	111,979,904	27,798,994	139,778,898	21.00
1897.....	111,273,650	27,275,414	138,549,064	19.80
1896.....	108,872,790	26,130,716	133,483,311	19.60
1895.....	106,012,950	25,587,787	130,085,787	19.80
1890.....	88,729,905	25,265,475	113,995,425	18.20
1880.....	65,733,315	17,631,095	83,364,410	.....

\* Less indebtedness sworn off.

**POPULATION.**—In 1890 population was 181,830; in 1880 it was 136,508; in 1895, according to the State census, it was 215,807.

**NEW BRUNSWICK.**— } N. WILLIAMSON, Mayor.  
 } J. B. KIRKPATRICK, Tr.

This city is situated in Middlesex County.

LOANS—	When Due.	LOANS—	When Due
REVENUE BONDS—		STREET & SEWER BONDS—(Con.)	
4s, M&N, \$18,000.....		6s, M&N, \$19,500.....	1900 & 1901
SINKING FUND BONDS—		6s, M&N, 18,500.....	1901 & 1902
6s, M&S, \$11,000.....	Sept. 1, 1902-3	6s, M&N, 24,000.....	1902 & 1903
6s, M&S, 41,000.....	1901, '02 & '03	6s, M&N, 37,000.....	1903 & 1904
6s, J&J, 141,500.....	1905 & 1906	6s, M&N, 500.....	1904 & 1905
5s, M&S, 22,000.....	Sept. 1, 1901-2	6s, M&N, 4,500.....	1905 & 1906
5s, M&S, 25,000.....	Sept. 1, 1902-3	6s, M&N, 1,000.....	1906 & 1907
5s, J&J, 15,000.....	Jan. 1, 1905-6	6s, M&N, 11,500.....	1907 & 1908
4½s, M&N, 12,000.....	May 1, 1907-8	WATER BONDS—	
4½s, A&O, 95,000.....	Oct. 1, 1919	7s, M&N, \$50,000.....	Mch. 1, 1903-4
4½s, 65,000.....		7s, M&N, 3,500.....	Nov., 1900
4s, 10,000.....		REFUNDING BONDS—	
4s, M&N, 65,000.....	1907 & 1908	4s, M&N, \$151,000.....	May 1, 1922
4s, M&S, 10,000.....	Mar., 1907-8	4½s, M&N, 68,000.....	Nov. 1, 1926
3s, M&N, *10,000.....	Nov. 1, 1903-9	4s, M&N, 110,000.....	May 1, 1923
3s, M&S, *40,000.....	Sept. 1, 1917-18	3½s, J&J, 22,000.....	Jan. 1, 1924
4s, M&N, 62,000.....	Nov. 1, 1923	3½s, M&S, 48,000.....	Mar. 1, 1924
STREET AND SEWER BONDS—		3½s, F&A, 5,300.....	Feb. 1, 1925
6s, M&N, \$15,000.....	1900		

\* The bond issues marked thus (\*) are all held by the sinking fund.

**TAX FREE.**—The city's bonds are exempt from taxation.

**INTEREST** on all bonds payable at the National Bank of New Jersey, New Brunswick, where principal will be payable at maturity.

**TOTAL DEBT, SINKING FUND, ETC.—**

	Apr. 1, 1899.	Apr. 1, 1898.	Apr. 1, 1897.
Total municipal debt.....	\$1,286,400	\$1,293,600	\$1,570,600
Sinking funds and cash assets.....	268,440	225,230	441,994
Net debt.....	\$1,017,960	\$1,068,370	\$1,128,606
Water debt, included above.....	68,500	132,500	190,500
Floating debt (included above).....	30,900	6,500	9,500

**CITY PROPERTY.**—The city owns public buildings, steam fire engines, etc., and water works which cost \$493,000. The gross earnings from the water-works for 1898 were \$61,676, including rental of fire hydrants; the construction and expense account was \$17,400.

**ASSESSED VALUATION.**—The city's assessed valuation and tax rate have been as follows:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1899.....	\$8,032,911	\$1,988,020	\$10,020,931	\$25.60
1898.....	8,319,286	1,981,956	10,301,241	24.00
1897.....	8,574,176	2,042,375	10,616,551	26.00
1895.....	8,120,000	2,105,000	10,225,000	26.00
1890.....	7,900,000	2,150,000	10,050,000	24.60
1886.....	4,062,455	1,325,850	5,388,305	41.40
1880.....	4,173,000	1,243,000	5,416,000	35.81

**POPULATION.**—In 1890 population was 18,603; in 1880 it was 17,166; in 1870 it was 15,058; Police census, 1894, 20,338.

**ORANGE.**— } HENRY STETSON, Mayor.  
 } DANIEL A. DUGAN, City Clerk.

Orange is situated in Essex County. None of the city's bonds can be retired before maturity.

LOANS—	When Due.	LOANS—	When Due
POOR HOUSE BONDS—		SEWER BONDS—(Con.)—	
5s, J&D, \$1,000.....	Dec. 1, 1900	5s, J&J, 20,000.....	Jan. 1, 1913-14
SCHOOL HOUSE BONDS—		5s, J&J, 60,000.....	Jan. 1, 1915
5s, 1,800.....	1903	(\$15,000 due y'rly) to Jan. 1, 1918	
5s, 8,000.....	1900-1901	5s, J&J, \$80,000.....	Jan. 1, 1919
5s, J&D, 3,000.....	Dec. 1, 1902	(\$20,000 due y'rly) to Jan. 1, 1922	
5s, J&D, 5,000.....	Dec. 1, 1903	5s, J&J, \$50,000.....	Jan. 1, 1923
4½s, 40,000.....	1900 to 1907	(\$5,000 due y'rly) to Jan. 1, 1932	
(\$5,000 due yearly.)		4½s, 125,000.....	1915 to 1921
4½s, J&J, \$60,000.....	1913 to 1918	4½s, 150,000.....	1904 to 1914
(\$10,000 yearly on July 1.)		4s, J&D, 50,000.....	June 1, 1919
SEWER BONDS—		(\$10,000 due y'rly) to June 1, 1922	
5s, 57,000.....	1929 to 1933	4s, 60,000.....	
5s, J&D, 5,000.....	June 1, 1922	TAX AND ASSESSMENT ARREARS—	
5s, J&D, 250,000.....	June 1, 1923	4½s & 5s, 96,500.....	1900-1908
(\$25,000 due yly) to June 1, 1932		4½s & 5s, 32,100.....	1900-1908
5s, J&J, \$30,000.....	Jan. 1, 1904	4s, semi-an., 70,000.....	1901-1910
(\$5,000 due y'rly) to Jan. 1, 1909		WATER BONDS—	
5s, J&J, \$16,000.....	Jan. 1, 1910-11	5s, A&O, 344,000.....	Oct. 1, 1912

**INTEREST** is payable at the United States National Bank, N. Y., or at the Orange National Bank or Second National bank of Orange.

**TOTAL DEBT, ETC.—**

	May 1, '99.	May 16, '98	May 1, 1897.	May 13, '96
Total municipal debt.....	\$1,562,900	\$1,515,200	\$1,571,000	\$1,618,800
Sinking funds and other assets.....	384,441	349,038	128,759	92,674
Net debt.....	\$1,178,459	\$1,166,162	\$1,442,241	\$1,526,126
Water debt (included above).....	\$344,000	\$344,000	\$344,000	\$354,000
Floating debt.....		20,000		\$20,000

The sinking fund receives yearly about \$24,000, raised by taxation and from the water-works and other sources. The available assets consist of unpaid taxes (\$118,526), assessments in arrears (\$92,347), and cash in treasury (\$28,823) and sinking fund of \$144,745.

**CITY PROPERTY** is valued at \$2,558,000.

**ASSESSED VALUATION.**—The city's assessed valuation (about one-half of the cash value) and tax rate for a series of years have been as follows:

Years.	Real Estate.	Personal Property.	Indebtedness to be deducted.	Total Assessed Valuation.	Tax Rate per \$1,000
1899.....	\$9,132,483	\$963,838	\$88,482	\$10,007,839	.....
1898.....	8,967,540	976,179	76,385	9,943,719	\$27.60
1897.....	8,816,810	1,020,637	87,447	9,750,000	25.00
1895.....	7,630,600	907,800	112,500	8,425,000	28.80
1890.....	5,950,000	782,000	137,920	6,732,000	27.00
1887.....	4,917,300	732,700	92,050	5,650,000	27.40
1880.....	3,919,700	529,100	.....	4,448,800	21.00

**POPULATION.**—The estimated population in 1899 was 25,000; in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,348.

**PASSAIC.**—This city is in the county of the same name.

LOANS—	When Due.	SCHOOL HOUSE BONDS—(Con.)—
CITY BONDS—		4½s, J&D, \$22,000.....
5s, J&D, \$20,000.....	June 1, '00-'19	SEWER BONDS—
5s, J&J, 23,500.....	Jan. 2, 1902	....., \$60,000.....
5s, 12,000.....	1900-1914	STREET IMP. BONDS—
5s, 11,500.....	1918	4½s, 50,000.....
5s, 25,000.....	Nov., 1900-'24	(\$5,000 yearly to July 1, 1913, and
4½s, 7,500.....	1906	1914, \$10,000 in 1915, \$15,000
5s, 27,500.....	1901 to 1911	in 1916 and 1917.)
(\$2,500 yearly on Mar. 1.)		TAX BONDS—
5s, J&D, 5,000.....	Sept. 1, 1904	....., \$17,000.....
4½s, F&A, 7,500.....	Aug. 1, 1919	Bonded debt Jan. 1, '99.....
PUBLIC IMPROVEMENTS—		Floating debt.....
5s, 65,000.....	1900-1912	Total debt Jan. 1, 1899.....
PUBLIC PARK BONDS—		Sinking fund and cash.....
5s, J&J, \$33,000.....	1905	Net debt Jan. 1, 1899.....
(\$3,000 due yearly) to 1915		Tax valuation, real.....
SCHOOL HOUSE BONDS—		Tax valuation, personal.....
5s, J&J, \$7,000.....	1900 to 1906	Total valuation 1899.....
4½s, J&D, 35,000.....	1913 to 1917	Assessment is 2/5 actual value.
(\$7,000 yearly on Dec. 1.)		Total tax (per \$1,000) '99.....
5s, 9,000.....	1912	Population in 1890 was.....
5s, 16,000.....	1900-1915	Population in 1880 was.....
4½s, 46,000.....	1899-1914	Population in 1899 was.....

**INTEREST** is payable at Passaic National Bank, Passaic, N. J.

**PASSAIC CO.**— } GEORGE W. BOTBYL, Clerk.  
 } P. H. SHIELDS, Collector.

County seat is Paterson.

LOANS—	When Due.	REBUILDING BRIDGE BONDS—
BRIDGE BONDS—		5s, M&S, \$24,000.....
5s, A&O, \$13,000.....	Oct. 1, 1905	5s, M&S, 40,000.....
5s, J&J, 33,000.....		Interest is payable in Paterson.
5s, F&A, 12,000.....	Feb. 1, 1904	Total debt July 1, '99.....
ROAD BONDS—		Tax valuation, real.....
5s, M&S, \$15,000.....	Mar. 1, 1901	Tax valuation, personal.....
5s, M&N, 25,000.....	1901	Total valuation 1899.....
5s, J&J, 20,000.....		Assessment about 1/3 actual value.
COURT HOUSE BONDS—		Population in 1890 was.....
4s, J&J, \$100,000.....	Jan. 1, '02-'03	Population in 1899 (est.).....
4s, F&A, 100,000.....	Feb. 1, '08-'09	
4s, F&A, \$100,000.....	Feb., 1910 & '11	

**PATERSON.**—JAMES PARKER Comptroller.

This city is in Passaic County.

LOANS—	When Due.	LOANS—	When Due.
CITY HALL BONDS—		RENEWAL BONDS—	
5s, M&N, \$115,000.....	May, '97-1907	6s, M&N, \$30,000.....	1901
5s, A&O, 155,000.....	part yearly	6s, F&A, 60,000.....	1903 to 1904
4½s, M&N, 120,000.....		6s, J&D, 20,000.....	1905
4s, J&J, 100,000.....		6s, M&S, 14,500.....	1903
4s, 30,000.....	1908	5s, A&O, 9,500.....	
SEWER BONDS—		4s, J&D, 23,000.....	
6s, J&D, \$3,000.....	1902	4½s, J&D, 47,000.....	1904
5s, J&D, 16,000.....	1902	4½s, J&D, 58,000.....	1906
5s, M&S, 30,000.....	1902	4½s, J&D, 42,000.....	1906
4s, 18,000.....	1913	5s, J&D, 41,000.....	1907
SCHOOL BONDS—		4s, J&D, 100,000.....	1908 to 1916
7s, J&D, \$7,000.....	1900	4s, J&D, 32,400.....	1909 to 1911
7s, J&D, 20,000.....	1901 to 1904	4s, J&D, 34,500.....	1913
5s, J&J, 50,000.....	1907	4s, J&D, 85,000.....	1914
5s, F&A, 50,000.....	Aug. 1, 1908	4½s, 59,000.....	1917
4½s, A&O, 25,000.....	Oct. 1, 1910	4s, 20,000.....	1908
4½s, A&O, 25,000.....	Oct. 1, 1911	4s, J&D, 22,000.....	Dec. 1, 1909
4s, A&O, 50,000.....	1913-15	SEWER APPROPRIATIONS—	
(\$25,000 on April 1.)		4s, J&D, \$65,500.....	1900 to 1905
4s, 15,000.....	1918	4½s, J&D, 36,000.....	1909
4s, 50,000.....		5s, J&D, 67,000.....	
STREET IMP. BONDS—		5s, M&N, 14,000.....	
4s, 97,000.....	July 1, 1908	PARK BONDS—	
4s, 150,000.....	1909	4s, A&O, \$125,000.....	1908 to 1921
FUNDED DEBT—		4s, J&D, 20,000.....	1921
6s, J&D, \$5,000.....	1900	5s, J&D, 15,000.....	1901
WAR BOUNTY BONDS—		5s, J&D, 15,000.....	1911
7s, J&D, \$21,500.....	1900		



<b>LOANS—</b>	
<b>SCHOOL BONDS—</b>	
4s, g., M&S, \$25,000..Sept. 1, 1918	School bonds..... \$54,000
4s, ..... 10,000.....1919	Assessment bonds, etc... 185,300
<b>PAVING BONDS—</b>	
4s, g., \$2,000.....1908	Bonded debt Mar. 1, '99. 573,300
<b>TAX ARREARAGE BONDS—</b>	
4s, F&A, \$40,000....Aug. 1, 1909	Sink. fund and cash.... 131,862
<b>REFUNDING WATER BONDS—</b>	
4 1/2s, \$17,000.....Jan., 1929	Water debt (included)... 307,000
	Tax valuation, real.....3,513,045
	Tax valuation, personal. 234,750
	Total valuation 1899...3,747,795
	Total tax (per \$1,000) '99...\$24.90
	Population in 1890 was..... 9,512
	Population in 1897 (est.)...15,000

**PHILLIPSBURG.—ROWLAND FIRTH, Mayor.**

This town is in Warren County.

<b>STREET AND SEWER BONDS—</b>	
4s, A&O, \$60,000.....Oct. 3, 1917	Total valuation 1899...\$3,771,080
4s, A&O, 9,500.....1906 & 1914	Assessment about 3/4 actual value.
Total debt May 1, 1899..\$150,411	Tax rate (per \$1,000) '99...\$18.80
Tax valuation, real.... 2,941,537	Population in 1890 was..... 8,644
Tax valuation, personal 829,543	Population 1898 (est'd)....10,500

**PLAINFIELD.—GEO. W. ROCKFELLOW, Mayor.**

This city is in Union County.

Sewer 4s, 1900-1927..... \$116,000	Total valuation 1899...\$8,203,350
Floating debt..... 18,215	Assessment about 1/2 actual value.
Total debt Jan. 1, 1899.. 134,215	Total tax (per \$1,000) '98...\$24.20
Assessed valuation.....7,070,940	Population in 1890 was.....11,267
Assessed valuation.... 1,132,910	Population in 1895 was.....13,629

**RAHWAY.—{ CHAS. B. HOLMES, Mayor. R. VANDERHOVEN, Treasurer.**

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt (\$185,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about \$1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds. The water bonds were renewed in 1891 at 4 per cent, an agreement having been made in 1890 by which all accrued interest at 7 per cent was adjusted at the 35 per cent rate. Interest on the water bonds is also promptly paid.

<b>LOANS—</b>	
<b>ADJUSTMENT BONDS 1882—</b>	
4s, M&N, \$590,090...Nov. 1, 1922	Water debt additional.. \$185,000
Subject to call at any time.	Floating debt (addit'l) 18,000
<b>SCHOOL BONDS—</b>	
4 1/2s, J&J, \$35,000...Mar. 1, 1918	Assessed valuation.... 2,854,300
<b>WATER BONDS RENEWED—</b>	
4s, J&J, \$185,000. July 1, 1932	Assessed valuation.... 382,400
Total debt July 1, 1899...\$625,090	Total valuation 1899... 3,236,700
	Total tax (per \$1,000) '98...\$27.90
	Population in 1890 was.....7,105
	Population in 1880 was.....6,455
	Population in 1895 was.....7,945

Interest payable at Mercantile Trust Co., New York City.  
All bonds are exempt from taxation when held in New Jersey.

**RED BANK.—E. O. DAVIS, Chief Commissioner.**

This town is in Monmouth County.

<b>LOANS—</b>	
<b>WATER-WORKS BONDS—</b>	
5s, ..... \$60,000..... 1914	Assessed valuat'n '99..\$2,886,676
4s, ..... 25,000..... 1919	Tax rate (per M.) '99..... 6.00
Bonded debt Feb. 1, 1900..\$85,000	Population in 1890 was .... 4,145
	Population in 1898 (est.)....6,000

**RUTHERFORD.—{ EDWARD J. TURNER, Mayor. JOSEPH W. BURGESS, Clerk.**

Is in Bergen County. The bonds are exempt from taxation

<b>LOANS—</b>	
<b>ROAD AND SEWER BONDS—</b>	
4 1/2s, J&J, \$75,000....July 1, 1922	Tax valuation, real.....\$3,431,010
Bonded debt Feb. 1, '99.. \$75,000	Tax valuation, personal. 294,730
Floating debt..... 73,922	Total valuation 1899... 3,725,740
Total debt Feb. 1, 1899.. 148,922	Assessment about 1/3 actual value.
	Total tax (per \$1,000) '99...\$19.10
	Population in 1890 was.....2,293

INTEREST is payable in gold at the Nat. Bank of the Republic, N. Y.

**SADDLE RIVER.—W. H. ACKERMAN, Ch'rman.**

This township is in Bergen Co.

<b>LOANS—</b>	
<b>HIGHWAY BONDS—</b>	
5s, F&A, \$85,000.Aug. '99 to 1923	Total debt Feb., 1899... \$89,713
Bonded debt Feb., 1899. \$85,000	Bonds are exempt from taxation.
Floating debt..... 4,713	Tax valuation 1899.... 978,170
	Total tax (per M.) '98.. \$27.90
	Population in 1890 was .....2,197

INTEREST at People's Bank & Trust Co., Passaic, N. J.

**SOMERSET CO.—{ W. J. LOGAN, Director. E. B. ALLEN, Collector.**

County seat is Somerville.

<b>LOANS—</b>	
<b>COUNTY NOTES.</b>	
4s, var....\$82,175....On demand	Tax valuation, person'l.\$5,473,809
Total debt May 10, '99. \$82,175	Total valuation 1899...21,674,467
Tax valuation, real.....16,200,658	County and school tax '98...\$5.40
	Population in 1898 was.....31,737
	Population in 1890 was.....28,311

INTEREST payable at County Collector's office.

**SOUTH AMBOY.—JOSEPH F. FULTON, Clerk.**

This borough is in Middlesex County.

<b>LOANS—</b>	
<b>WATER-WORKS BONDS—</b>	
5s, ..... \$24,000.....1900-1911	Net debt July 1, 1899... \$46,717
<b>DOCK BONDS—</b>	
5s, ..... \$24,000.Oct. 1, 1900-1923	School Dist. debt (add'l). 8,300
Bonded debt July 1, 1899. \$51,000	Assessed valuation, '99.1,345,000
Sinking fund..... 4,283	Assessm't about 75% actual value.
	Tax rate (per \$1,000), 1898.\$15.60
	Population 1890.....4,330
	Population 1898 (est.).....7,000

**SOUTH ORANGE.—{ E. V. CONNETT, Pres. JOHN R. WEEKS, Treas.**

This village is in Essex County.

<b>LOANS—</b>	
<b>REFUNDING BONDS—</b>	
4s, g., J&J, \$58,000 .Jan 1, 1930	Tax valuation, real....\$3,115,000
(Subject to call 1920.)	Tax valuation, personal. 352,000
<b>SEWER BONDS—</b>	
5s, F&A, \$25,000.... Aug. 1, 1922	Total valuation 1899...3,467,000
Bonded debt Mar. 31, 1899.\$85,000	Total tax (per \$1,000), '99..\$20.00
	Population in 1890 was.....3,106
	Population in 1899 (est.)....4,500

Principal and interest of bonds are payable in gold.

**SUMMIT.—{ GEO. WILCOX, Mayor, DANIEL C. DAY, Clerk.**

This city is in Union County.

<b>LOANS—</b>	
<b>SCHOOL BONDS—</b>	
5s, semi-an., \$9,000..Jan. 1, 1901	Floating debt (additional) \$7,283
(\$1,500 due yearly) to Jan. 1, 1906	Sinking fund..... 10,093
<b>SEWER BONDS—</b>	
5s, semi-an., \$50,000..Jan. 1, 1901	Tax valuation, real.... 2,108,850
(\$10,000 due y'rly) to Jan. 1, 1905	Tax valuation, personal 258,650
Interest payable at Summit.	Tax valuation 1899.... 2,367,500
Bonded debt Feb. 1, 1899. \$70,500	Tax rate (per \$1,000) 1899.\$29.40
	Average school tax..... 2.60
	Population in 1895 was.....4,819
	Population in 1890 was.....3,502

**TRENTON.—W. J. B. STOKES, Treasurer.**

Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.

<b>LOANS—</b>	
<b>NAME AND PURPOSE.</b>	
Alms House.....1894 4	Rate. Payable.
City Hall Improv't..1897 4	When Due. Outstanding.
Contingent bond...1897 ..	1904 \$1,700
do do ..1899 4 F & A	1907 2,000
Coupon bonds.....1895 4 F & A	Nov. 22, 1907 2,000
do do ..1899 4 F & A	1909 2,000
Fire Department....1892 4	{ Aug. 1, 1900 to '09 }
do do ..1898 4 A & O	{ (\$7,900 due y'rly.) }
Funding ..1881 4 J & J	1912 45,000
do ..1885 4 M & N	1908 2,880
do ..1898 3 1/2	July 1, 1911 170,000
High School..... 1899 3 1/2 M & N	May 1, 1905 130,000
Park improvement...1891 5	1908 50,000
do do ..1888 4 J & D	Nov. 1, 1929 25,000
do do ..1891 4	Dec. 1, 1916 5,000
do do ..1892 4	June 15, 1913 69,000
do do ..1893 4	May 1, 1916 25,000
do do ..1899 3 1/2 F & A	July 1, 1917 5,000
Pavem., Clinton Ave.1896 4	1918 27,000
do do ..1898 4 J & J	Aug. 21, 1929 15,500
Police Department..1890 4	1906 4,000
do do ..1895 4	1923 6,160
Poor emergency....1892 4	Dec. 15, 1910 18,000
Poor, alms h. & print'g.'95 4	1905 6,000
Poor bonds.....1897 4	Feb. 15, 1902 3,200
do ..1889 4 F & A	1905 5,700
do ..1899 3 1/2 F & A	1907 2,000
School house.....1891 5	1900 1,500
do do ..1890 4	Feb. 28, 1901 1,500
do do ..1891 4	Aug. 1, 1901 14,000
do do ..1893 4	Dec. 15, 1900 6,000
do do ..1892 4	Feb. 16, 1911 22,000
do do ..1894 4	May 15, 1913 18,000
do do ..1896 4	Oct. 1, 1917 9,000
do do ..1897 4	Jan. 16, 1918 6,000
do do ..1899 3 1/2	1914 18,000
Special school-h. loan.1888 4 J & J	1916 21,000
do do do 1888 4 A & O	1917 8,000
Sewer bonds.....1891 5	Jan., 1918 14,500
do ..1892 4	1929 25,000
do ..1893 4	July 1, 1908 12,000
do ..1894 4	Oct. 1, 1908 8,000
do ..1895 4	Dec. 1, 1901 22,600
do ..1896 4	Aug. 1, 1902 28,000
do ..1897 4	Sept. 1, 1902 26,000
do ..1899 3 1/2	Jan. 14, 1903 39,000
Volunteers, 1864..... 6 J & D	Aug. 1, 1903 45,000
Refunding Bonds, ...1897 ..	1904 101,000
do do ..1897 ..	1905 240,800
do do ..1897 ..	1906 158,400
do do ..1898 ..	1907 51,600
do do ..1898 4 M & S	1907 17,100
do do ..1899 3 1/2 F & A	1908 1,800
do do ..1899 3 1/2 M & S	June 16, 1900-'03 } \$5,000 yearly }
do do ..1900 3 1/2 F & A	Apr. 16, 1907 26,500
	Aug. 13, 1907 29,000
	Nov. 10, 1907 8,200
	1908 45,000
	Sept. 5, 1908 72,000
	1909 50,900
	Sept. 11, 1909 52,000
	Feb. 24, 1910 43,100
<b>CHAMBERSBURG BONDS, ASSUMED:</b>	
Parks, 1888..... 5 A & O	Apr. 20, 1913 13,000
Subject to call in 1898.	
Redemption, etc...1895-6 5 Semi-an.	1905 & 1906 36,000
Subject to call after 10 years.	
<b>WILBUR BONDS, ASSUMED:</b>	
School.....1893 5 A & O	1900-1914 15,000
do ..1893 5 M & S	1900-1913 11,000
Improvement..... 1893 5 J & J	1913 15,000
do ..1895 5 F & A	1915 15,000
<b>LOANS PAYABLE BY SPECIAL ASSESSMENT:</b>	
Assessed upon city—	
Street improvement..1891 5	1901 5,421
do do ..1893 5	1903 7,185
do do ..1891 4	Feb. 16, 1901 2,275
do do ..1892 4	Aug. 1, 1902 2,483
do do ..1894 4	1904 3,801
do do ..1895 4	1905 12,625
do do ..1896 4	1906 4,196
do do ..1897 4	1907 4,769
do do ..1898 4 M & N	1908 29,418
Assessed upon property benefited—	
Pavement.....1893 5	Nov. 15, 1903 22,815
do ..1891 4-5	1901 46,504
do ..1892 4	Aug. 1, 1902 15,517
do ..1894 4	1904 19,898
do ..1895 4	1905 27,875
do ..1896 4	1906 29,504
do ..1897 4	1907 27,431
do ..1898 4 M & N	1908 5,567
<b>WATER LOANS REPORTED SEPARATELY:</b>	
City water.....1893 4	May 15, 1913 75,000
do ..1897 4 J & J	Jan. 1, 1917 175,000
do ..1898 4 J & J	Jan. 1, 1927 175,000
Chambersburg water, 1885 5	1905 11,000
do do ..1886 5 F & A	Feb. 5, 1906 5,000
do do ..1886 5 J & J	July 1, 1906 7,000
do do ..1887 5 J & J	1907 20,000
do do ..1896 4	1906 45,000

INTEREST is payable at Treasurer's office in Trenton.

**TOTAL DEBT, ETC.—**

	Mar. 1, 1900.	Mar. 1, '99.	Mar. 1, '98.	Mar. 1, '97.
Total bonded debt....	\$2,966,566	\$3,001,165	\$2,730,950	\$2,422,700
Sinking funds.....	1,167,919	1,028,555	886,506	518,192

Net debt.....	\$1,798,647	\$1,972,610	\$1,844,444	\$1,904,507
Water debt inc. above	\$515,500	\$795,504	\$343,500	\$343,500

**CITY PROPERTY.**—The total value of property owned by the city is estimated at \$2,967,200, including water works, \$2,000,000.

**ASSESSED VALUATION.**—Property assessed "at about one-half actual value."



Table with columns: Years, Real Estate, Personal Property, Deductions, Net Valuation, Rate of Tax. Rows for years 1899, 1898, 1897, 1896, 1895, 1890.

POPULATION.—In 1890 population was 57,458; in 1880 it was 29,910. In 1899 it was estimated at 73,000.

UNION.—This town is in Hudson County.

Table for Union town: LOANS—When Due. SCHOOL HOUSE BONDS—5s, \$43,000, 1902-1915. SEWER BONDS—5s, \$40,000, Jan. 1, 1901. ROAD BONDS—4s, J&J, \$350,000, 1901 to 1910. WAR BONDS—\$26,000, 1907 to 1909. TOWN HALL CONSTRUCTION—5s, \$18,000, July 1, 1900.

UNION CO.— { J. F. HUBBARD, Director. { E. M. WOOD, Collector.

County seat is Elizabeth.

Table for Union Co: LOANS—When Due. DEFICIENCY BONDS (freshet)—5s, J&J, \$9,000, May 1, 1900. ROAD BONDS—4s, J&J, \$350,000, 1901 to 1910. WAR BONDS—\$26,000, 1907 to 1909. Sheridan House Pur. bds., \$28,000. Interest payable at Elizabeth. Total debt May 9, 1899, \$463,000.

All bonds issued by this county are exempt from taxation.

WEEHAWKEN.—THOMAS CARROLL, Clerk.

This township is in Hudson County. (P. O. Station 1, Hoboken.)

Table for Weehawken: LOANS—When Due. ROAD AND SEWER BONDS—5s, semi-an., \$29,000, 1905. SCHOOL BONDS—5s, semi-an., \$25,000, 1904. SEWER NOTES—6s, \$9,762. Bonded debt Mar. 15, '99 \$74,000. Sinking fund, 6,000.

WESTFIELD.—CHAS. D. REESE, Clerk.

This town is in Union County.

Table for Westfield: LOANS—When Due. SCHOOL BONDS—5s, \$15,000, Nov., 1910. SEWER BONDS—4s, J&J, \$30,000, July 1, 1927. (Optional after July 1, 1917.) 4 1/2s, J&J, \$24,000, 1900 to 1907 (\$3,000 yearly on July 1.) Bond. debt Feb. 15, 1900, \$82,000.

WEST HOBOKEN.— { F. A. SCHWARTZ, Treasurer. { JOHN P. McMAHON, Clerk.

This town is situated in Hudson County.

Table for West Hoboken: LOANS—When Due. ASSESSMENT BONDS—6s, J&J, \$24,000, July 1, 1900. SCHOOL BUILDING & SITES—5s, J&J, \$52,500, July 1, 1900. REDEMPTION BONDS—5s, M&N, \$50,000, Nov. 1, 1904. 5s, J&J, 25,000, Jan. 1, 1906. REDEMPTION BONDS—(Con.) 4 1/2s, J&J, \$24,750, Jan. 1, 1908. STREET IMPROVEM'T BONDS—4s, J&J, \$75,000, Jan. 1, 1910. ASSESSM'T & RENEWAL BONDS—6s, \$21,500, Jan. 1, 1905. 6s, \$27,000, July 1, 1910. 6s, \$9,000, Jan. 1, 1911. 6s, \$7,000, July 1, 1911. 5s, A&O, 20,000, Apr. 1, 1901. 4 1/2s, J&J, 1,200, July 1, 1903.

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on Nov. 15, 1899 was \$346,950; floating debt, \$95,000; total debt, \$441,950; sinking fund and cash assets, \$16,100.

ASSESSED VALUATION in 1899 of real estate was \$5,265,750; of personal property, \$401,250; total, \$5,667,000; total tax rate (per \$1,000), \$25.00.

POPULATION.—The population in 1890 was 11,665; in 1880 it was 5,441; in 1870 it was 4,132; in 1899 (estimated) 27,000.

WEST ORANGE.— { DR. WM. M. BRIEN, Chairman. { JOS. McDONOUGH, Clerk.

This town is situated in Essex Co.

Table for West Orange: LOANS—When Due. REDEMPTION BONDS—4 1/2s, J&J, \$25,000, July 1, 1916. ROAD BONDS—7s, J&D, \$74,000, June 1, 1902. Bonded debt Feb. 20, 1900, \$99,000. Assessed valuation, real, 3,328,025. Ass'd valuation, pers'l., 306,875. Total valuation 1899, 3,634,900. Assessment about 1/2 actual value. Tax rate (per \$1,000) '99, \$28.80. Population in 1890 was 4,358. Population in 1900 (est.) 6,700. SCHOOL DISTRICT BONDS—4s, g., A&O, \$50,000, 1913-1922 (\$5,000 yearly on April 1.) 4s, F&A, \$15,000, Feb., '10 to '12.

INTEREST is payable at the Orange National Bank, Orange, N. J.

TAX FREE—All of the West Orange bonds are exempt from taxation.

WOODBURY.— { SAMUEL H. LADD, Mayor. { D. T. MATHERS, Clerk.

This city is in Gloucester County.

Table for Woodbury: LOANS—When Due. CITY BONDS—4s, Dec., \$5,000, Dec., 1900-'04. WATER BONDS—4s, F&A, \$50,000, Feb. 1, 1901. (\$10,000 ev'ry 5 yrs.) to Feb. 1, 1921. 4s, F&A, \$12,000, Feb. 1, 1926. Total debt Jan. 1, 1900, \$67,000. Sinking fund, etc., 10,000. Net debt Jan. 1, 1900, \$57,000. Assessed val'tion, real, 1,873,450. Ass'd valuation, pers'l., 420,250. Total valuation 1899, 2,293,700. Assesment 65 to 70 p. c. act value. Total tax (per \$1,000) '99, \$16.40. Population in 1890 was 3,911. Population in 1880 was 2,298. Population 1900 (estimated) 4,000.

TAX FREE.—All of the above bonds are exempt from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of New Jersey which have reported an indebtedness of over \$10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1890.

Large table listing various municipalities in Pennsylvania with columns: Place, Total Debt, Assessed Valuation, Tax rate per \$1,000, Population in 1890. Includes entries like Allendale (Boro.), Bergen Co., Allentown (City), Lehigh Co., etc.

\* Later estimate of population.

State of Pennsylvania.

ITS DEBT, RESOURCES, ETC.

Table with columns: Admitted as a State, Total area of State (square miles), State Capital, Governor, Secretary of State, Treasurer, Legislature meets biennially in odd years on the first Tues day in January, and there is no limit to the length of the sessions.

\* Appointed by Governor, and holds his office at Governor's pleasure.

HISTORY OF DEBT.—For a history of Pennsylvania's State debt from 1789 to 1893, see the STATE AND CITY SUPPLEMENT of 1893, page 63 and 64. The details of the debt as it now exists are subjoined.

Table for History of Debt: LOANS—NAME AND PURPOSE, Interest, Principal, When Due, Outstanding. Includes Agricultural College b'ds, '72, Funding loan, 1881, Proceeds of farm sale, 1887, Unfunded debt.

PAR VALUE OF BONDS.—These bonds are in pieces of \$50, \$100 and multiples of \$100.

INTEREST on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' Bank in Philadelphia.



**TOTAL DEBT, ETC.**—The subjoined statement shows Pennsylvania's total public debt, the sinking fund held by the State against the same, and the State's unfunded debt, on the dates indicated.

	Dec. 1, 1899.	Dec. 1, 1898.	Dec. 1, 1897.
Total public debt.....	\$6,815,299	\$6,815,299	\$6,815,305
Sinking funds.....	5,750,088	5,789,317	5,540,638
Net debt.....	\$1,065,211	\$1,025,982	\$1,274,667
Unfunded debt (incl'd above).	134,149	134,149	134,155
Amount of debt redeemed.....		6	

The sinking fund on December 1, 1899, held the following securities: Allegheny Valley Railroad bonds, \$1,000,000; interest on same, \$20,833; United States 4 per cent consols, at 112, \$2,775,000, and cash, \$1,954,255; total, \$5,750,088.

The unfunded debt mentioned in the above table consists of relief notes in circulation, interest certificates unclaimed, interest certificates outstanding, and bonds past-due upon which interest has ceased.

**ASSESSED VALUATION** has been as follows:

Years.	Assessed Valuation.		
	Real.	Personal.	Total.
1899.....	\$2,728,163,336	\$859,879,331	\$3,588,142,667
1898.....	2,685,199,712	846,751,853	3,431,951,565
1897.....	2,531,568,640	826,134,137	3,357,702,777
1896.....	2,499,661,995	831,026,331	3,330,688,326
1895.....	2,471,018,204	770,049,820	3,241,068,024
1894.....	2,389,232,743	658,341,105	3,047,573,853
1892.....	2,308,767,431	591,007,558	2,899,774,989
1888.....	1,840,433,540		

The above does not include valuation of railroad property.

**DEBT LIMITATION**—In Pennsylvania the limit to the indebtedness of the State, and to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. *State indebtedness.*—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the Constitution, and are as follows.

**ARTICLE IX, Sec. 4.** No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

**SECTION 5.** All laws authorizing the borrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified and no other.

**SECTION 6.** The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

**SECTION 11.** To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or other revenue of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be used or applied otherwise than in the extinguishment of the public debt.

**SECTION 12.** The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either directly or through the sinking fund, and the moneys of the sinking fund shall never be invested in or loaned upon the security of anything except the bonds of the United States or of this State.

**SECTION 13.** The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall be published, showing the amount of such moneys, where the same are deposited, and how secured.

**SECTION 14.** The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any officer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualification to hold office for a period of not less than five years.

State loans in Pennsylvania, whether created for original indebtedness or authorized to fund existing indebtedness, are usually negotiated through the Governor and Commissioners of the sinking fund.

The last act of the Pennsylvania Legislature authorizing a public loan was the act of June 8, 1881, when a thirty-year loan was effected to fund existing indebtedness at a lower rate of interest.

The earliest date at which the last of the existing indebtedness of Pennsylvania will mature is February 1, 1912, and under existing arrangements the accumulations in the sinking fund will at that time pay the total State indebtedness.

(2) *County and Municipal Indebtedness.*—Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each county of three persons, elected tri-ennially under the minority system of voting, by which the minority party in each County usually has one member of the Board.

In cities and boroughs the power to create indebtedness is vested in councils, municipal debts being created by ordinance.

The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations.

**ARTICLE IX, Sec. 7.** The General Assembly shall not authorize any county, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or appropriate money for, or to loan its credit to, any corporation, association, institution or individual.

**SECTION 8.** The debt of any county, city, borough, township, school district, or other municipality or incorporated district, except as herein provided, shall never exceed seven per centum upon the assessed value of the taxable property therein, nor shall any such municipality or district incur any new debt, or increase its indebtedness to an amount exceeding two per centum upon such assessed valuation of property, without the assent of the electors thereof at a public election in such manner as shall be provided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum, in the aggregate at any one time, upon such valuation.

**SECTION 9.** The Commonwealth shall not assume the debt, or any

part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the State to repeal invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

**SECTION 10.** Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

(3) *Townships and School Districts.*—In the various school districts of the State the school directors have the power to create loans, subject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years.

In townships, the only authority, except that of the school directors to borrow money, is in the road supervisors, who have no power to create bonded indebtedness, but simply to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

**POPULATION OF STATE.**—The population of Pennsylvania has been reported as follows in the years named.

1890.....	5,258,014	1860.....	2,906,215	1830.....	1,348,233
1880.....	4,282,891	1850.....	2,311,786	1820.....	1,047,507
1870.....	3,521,951	1840.....	1,724,033	1810.....	810,091

**SAVINGS BANKS INVESTMENTS—POWERS AND RESTRICTIONS.**—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27, 1816, and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day (December 2, 1816) of five dollars. The company was not incorporated until February 25, 1819.

It is surprising that Pennsylvania, although engaged in such an early venture in the department of savings institutions, should have made so little progress in the same department since. Indeed, the second organization does not bear date until 1847, and we think there had only been 10 mutual savings institutions organized in the whole State from 1816 down to the early part of 1890. We may assume, however, that this slow development was in no measure due to a lack of desire for savings banks on the part of the people of that commonwealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies referred to above reported in 1890 that they held \$63,957,341 of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 29, 1899, being 16, with deposits aggregating \$99,261,413.

The provisions of the special charters are all liberal as to investments. A law passed in 1885, and a supplement of the same passed in 1889, authorizing the extension for twenty years of special charters, contains the following.

"Provided also, that no \* \* \* Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, corporate rights and franchises, under the provisions of this act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, EXCEPT first mortgage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of any county, city, borough, township or school district within this commonwealth, or any other good and valid securities."

Authority to loan on any "good and valid security" appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

**SECTION 17.**—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing obligations issued by the city or county in which such bank shall be situated.

(5) In bonds and mortgages on unincumbered, improved real estate, situated in this State.

It will be noted that according to the foregoing (sub-division four), Pennsylvania savings banks are allowed to invest their deposits in the bonds and stocks of any city, county town or village in any of the United States. Furthermore, by the fifth subdivision bonds and mortgages are left to the discretion of the trustees in all purchases, except that they must be first mortgages on improved real estate in Pennsylvania. The next section (18) relates to the temporary deposit of funds in banks and trust companies. It makes it lawful to deposit temporarily in banks or trust companies the excess of current daily receipts over the payments until such time as the same can be judiciously invested in the securities named above.



CITIES, COUNTIES AND TOWNS

IN THE

STATE OF PENNSYLVANIA.

NOTE.—For debt of counties not mentioned below see "Additional Statements" at the end of this State.

ABINGTON.—This township is in Montgomery County.

Table with columns: LOANS—, When Due., LOANS OF 1893—(Con.)—, LOAN OF 1894—, Interest, Principal, and Outstanding.

INTEREST is payable at the National Bank of Jenkintown, Pa. TAX FREE.—The loan of 1893-94 are exempt from State taxes.

ALLEGHENY. { JAMES G. WYMAN, Mayor. JAMES BROWN, Comptroller.

Allegheny is situated in the county of the same name.

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.

INTEREST is payable at the office of T. Whelen & Co., Philadelphia and in Allegheny, and checks will be mailed to holders of bonds when requested.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, Feb. 28, 1900, Feb. 28, '99, Feb. 28, '98, Feb. 28, '97.

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The estimated value of all the city's property is \$3,000,000, including water property valued at \$3,439,333.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as below: (Actual valuation 1896, \$85,000,000.)

Table with columns: Years, Valuation, City Tax per M., Total Assessed Valuation, and City Tax per M.

POPULATION.—In 1890 population was 105,287; in 1880 it was 78,682; in 1870 it was 53,180. The population for 1897 (est.) is 125,000.

ALLEGHENY SCHOOL DISTRICTS—GEO. W. GERWIG, Sec. Board of School Comptrollers.

We give below the bonded indebtedness of the various school districts of Allegheny, together with the value of school property for each.

Table with columns: Districts, Bonded Debt, Val. of Property, Districts, Bonded Debt, Val. of Property.

ALLEGHENY CO.— { THOS. G. McCLURE, Treas. W. E. THOMPSON, Comptroller.

Table with columns: LOANS—, When Due., Bonded Debt, Val. of Property.

PAR VALUE.—Bonds are for \$500, \$1,000 and \$10,000. INTEREST on the compromise bonds is payable at the Commercial National Bank, Philadelphia; on the 4 per cent riot bonds by the County Treasurer and at the office of Townsend, Whelen & Co., Philadelphia; on the Insane Asylum bonds at the Pittsburgh Trust Co.; on all other bonds by the County Treasurer only.

TAX EXEMPT.—Of the compromise bonds, \$1,054,000 are tax free

ALLENTOWN.— { JAMES L. SCHAADT, Mayor. A. L. REICHENBACH, Treasurer.

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.

TAX FREE.—The bonds of this city are exempt from taxation.

INTEREST on the bonds due from 1901 to 1906 is paid by Townsend Whelen & Co., Philadelphia, Pa.; on others at the City Treasurer's office

CITY PROPERTY.—The estimated value of real estate and personal property owned by the city Aug. 1, 1898, was \$1,150,000.

Table with columns: Bonds of 1886, Bonds of 1888, Bonds of 1894, Refunding bonds of 1900, Total debt Jan. 1, 1900, Interest payable in Altoona, Tax valuation 1899, School tax (per M.) 1899, Population 1900 (est.).

ASHLAND.— { JOHN A. STIEF, Burgess. GEORGE F. RENTZ, Town Clerk.

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.

STATE TAX FREE.—Bonds are free from State tax.

AVALON.—ANDREW M. KERKER, Ch. Fin. Com.

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.

BEAVER FALLS.—J. E. McCLURE, Sec'y.

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.

BELLEFRONTE.—This borough is in Centre County.

Table with columns: NAME AND PURPOSE., Rate, Payable., When Due., Interest, Principal, and Outstanding.



BELLEVUE.—J. M. SIMERAL, Sec. of Council.

Table with columns for LOANS, SEWER BONDS, and financial data including assessed valuation and population.

BETHLEHEM.—H. A. GROMAN, Secretary.

Table with columns for financial data including bond debt, assessed valuation, and population.

BLAIR CO.—M. H. FAGLEY, Pres. Board Commissioners.

Table with columns for LOANS, COUNTY BONDS, and financial data including bond debt and population.

BLOOMSBURG.—FRANK A. IKELER, Mayor.

Table with columns for LOANS, CITY HALL AND SEWER BONDS, and financial data including tax valuation and population.

BRADDOCK.—GEO. A. TODD, City Treasurer.

Table with columns for LOANS, WATER BONDS, and financial data including street improvement and water works.

BRADFORD.—This city is in McKean County.

Table with columns for LOANS, BUILDING BONDS, WATER WORKS BONDS, and financial data including tax valuation and population.

TAX FREE.—School bonds and city bonds when held outside the State are exempt from taxation.

INTEREST on the water works bonds is payable at the Seaboard National Bank, N. Y.; on the building bonds at the Bradford National Bank; on the school district bonds by City Treasurer.

BRADFORD CO.—FINLEY H. HUBBARD, Treas.

Table with columns for LOANS, COURT HOUSE BONDS, and financial data including assessed valuation and population.

CARLISLE.—THOMAS E. VALE, Burgess.

Carlisle is in Cumberland County. The borough owned in 1900 gas, water and electric-light stock valued at \$42,150, besides a borough market from which a revenue of \$5,000 a year is derived., and other property, total assets being \$105,920.

Table with columns for LOANS, GENERAL PURPOSES, and financial data including bonded debt and population.

OPTIONAL.—All bonds are subject to call on 60 days' notice.

TAX FREE.—The bonds are all exempt from taxation.

CARNEGIE.—

This borough, which is in Allegheny County, was formed in 1894 by the consolidation of the boroughs of Chartiers and Mansfield.

Table with columns for LOANS, SCHOOL BONDS, CHARTIERS BOROUGH BONDS, MANSFIELD BOROUGH BONDS, CARNEGIE BONDS, and financial data including assessed valuation and population.

TAX EXEMPT.—Bonds are free of tax.

CHAMBERSBURG.—E. J. BLACK, Treasurer.

Table with columns for LOANS, REFUNDING BONDS, and financial data including assessed valuation and population.

CHESTER.—WM. J. OGLESBY, Comptroller.

Chester is situated in Delaware County.

Table with columns for LOANS, CITY BONDS, and CITY BONDS—(Con.) including financial data and population.

CHESTER CO.—H. SMITH WORTH, Treasurer.

Table with columns for LOANS, COUNTY CERTIFICATES, and financial data including tax valuation and population.

CLINTON CO.—JOHN NOBLE, Treasurer.

Table with columns for LOANS, REFUNDING BONDS, and financial data including total valuation and population.

COATESVILLE.—W. A. P. THOMPSON, B'rgess.

Table with columns for LOANS, REFUNDING BONDS, REPAIRING STREETS, WATER BONDS, and financial data including tax valuation and population.

TAX FREE.—All bonds issued by this borough are tax exempt. INTEREST on the refunding bonds is payable by Townsend, Whelen & Co., Philadelphia; on the street repairing bonds at the National Bank of Chester Valley, Coatesville, on the funding and water bonds at the Boro' Treasurer's office. WATER WORKS.—The borough owns its water works; cost of construction, \$60,000.

COLUMBIA.—A. G. BEALTIE, Burgess.

Table with columns for LOANS, REFUNDING BONDS, FUNDING BONDS, and financial data including total debt and population.

OPTIONAL.—Bonds are subject to call 5 years from date of issue.

INTEREST is payable at the Centra. National Bank.

CORRY.—R. P. DAWSON, Mayor.

Table with columns for LOANS, REFUNDING BONDS, and financial data including assessed valuation and population.

CRAWFORD CO.—ELBERT SMITH, Treasurer.

Table with columns for LOANS, COUNTY BONDS, and financial data including floating debt and population.

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

Table with columns for LOANS, WATER BONDS, BOROUGH BONDS, and financial data including floating debt and population.

DAUPHIN CO.—A. C. KNISELY, Treasurer.

Table with columns for LOANS, and financial data including bonded debt and population.

DELAWARE CO.—County seat is Media.

Table with columns for LOANS, WAR DEBT, and financial data including bonded debt and population.

DU BOIS.—This borough is in Clearfield County.

Table with columns for financial data including bonded debt, floating debt, and population.

EASTON.—DR. B. RUSHFIELD, Mayor.

Easton is situated in Northampton County. South Easton has been annexed.







LANCASTER.—{DR. H. E. MUHLENBERG, Mayor. J. H. RATHFON, Treasurer.

Table with columns: NAME AND PURPOSE, Rate, Interest, Payable, When Due, Principal, Outstanding. Includes Judgment bonds, Relief fund, School bonds, Water loan, etc.

INTEREST is payable in Lancaster. BONDED DEBT.—The city's bonded debt on Jan. 1, 1900, was \$1,134,958; sinking funds, \$540,458. TAX FREE.—All bonds of this city are exempt from taxation. CITY PROPERTY.—The city owns its water works valued at \$750,000 and other buildings and available assets, besides the sinking fund mentioned above, in all amounting to \$1,022,461. ASSESSED VALUATION.—In 1899 the total valuation was \$15,910,873. Real valuation about \$26,000,000. In 1889 total assessed valuation was \$13,451,038; in 1880 it was \$12,449,480. In 1899 the city tax rate per \$1,000 was \$9 and the total rate \$17. POPULATION.—The population in 1890 was 32,011; in 1880 it was 25,769; in 1870 it was 20,233. In 1895 (estimated) 40,000.

LANCASTER CO.—JACOB STONER, Treas.

Table with columns: COUNTY BONDS, COURT HOUSE BONDS, When Due, Bonded debt Feb. 1, 1900, Interest payable at Co. Treas.' office, Tax valuation 1898, State & co. tax per \$1,000 '90, Population in 1890, Population in 1880.

TAX FREE.—All bonds of this county are exempt from taxation.

LEBANON.—GEO. B. MARQUART, Treasurer.

Table with columns: CITY BONDS, WATER BONDS, When Due, Sinking fund and cash, Net debt Feb. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 90 p. ct. actual, Total tax (per M.) '99, Population in 1890, Population in 1899 (est.).

LOCKHAVEN.—{WM. F. ELLIOTT, Mayor. JOS. HABERSTROH, Treasurer.

Table with columns: CITY BONDS, WATER BONDS, When Due, REFUNDING BONDS, 4s, \$25,000, Dec. 1, 1918, Total debt Jan. 1, 1900, School bonds (addit'nal), Total valuation 1899, Assessment about 1/3 actual value, Population in 1890, Population in 1896 (est.).

LUZERNE CO.—FRED. C. KIRKENDALL, Treas.

Table with columns: COUNTY BONDS, When Due, Tax valuation, personal, Total valuation, 1899, Assessment about 10 p. c. of act'l val., County tax (per \$1,000) '99, Population in 1890, Population in 1900 (est.).

TAX FREE.—All bonds of this county are exempt from taxation to holders. The county pays a State tax of 4 mills.

LYCOMING CO.—County seat is Williamsport.

Table with columns: LOANS, REFUNDING BONDS, When Due, Total debt Jan. 1, 1900, Tax valuation 1898, Population in 1890, Population in 1896.

MAHANNOY CITY.—{M. J. LAENARD, Burgess. ABNER I. MORRIS, Sec. Coun'l

Table with columns: LOANS, BOROUGH BONDS, When Due, Floating debt, Total debt Mar. 3, 1900, Tax valuation 1899, Assessment is 2/3 the actual value, Total tax (per \$1,000), Population 1890, Population 1880, Population 1899 (est.).

The bonds, except where otherwise stated, are all 5-15-year bonds and are exempt from taxation.

McKEESPORT.—R. A. HITCHENS, Comptroller.

This city is in Allegheny County and has annexed the borough of Reynoldton, assuming a bonded debt of \$25,500.

Table with columns: LOANS, FUNDING BONDS, RR. COMPROMISE BONDS, REYNOLDTON BONDS, WATER BONDS, When Due, Bonded debt Apr. 3, 1899, Water debt (included), Floating debt, Total debt Apr. 3, 1899, Sinking fund, Net debt Apr. 3, 1899, Ass'd valuation 1899, Assessment about 1/2 actual value, City & sch. tax (p. \$1,000) '98, Total tax (per \$1,000), Population 1890, Population 1899 (est.), School District Bonds.

\* The water bonds due in 1911 are subject to call on 60 days notice.

TAX FREE.—The Railroad Compromise bonds are tax exempt.

McKEESPORT SCHOOL DISTRICT.—D. P. SMITH, Sec'y.

Table with columns: LOANS, When Due, Asses'd valuation '99, School tax (per M.) 1899, Population in 1890, Population in 1900 (est.).

MEADVILLE.—A. M. GUNDAKER, Comptroller.

Table with columns: LOANS, WATER WORKS BONDS, CITY BONDS, When Due, Interest is payable at City Treas'y, Bonded debt Apr. 3, '99, Sinking fund, Net debt Apr. 3, 1899, Total valuation 1899, Assessment abt. 50% actual value, City tax (per \$1,000) '99, Population 1890, Population 1898 (est.).

All bonds are subject to call. Bonds of 1907 and '16 free of State tax.

MEDIA.—{C. D. M. BROOMHALE, Treasurer. W. H. TRICKER, Clerk.

Table with columns: LOANS, REFUNDING & WATER BONDS, CITY BONDS, When Due, Int. payable by Borough Treas., Total debt May 1, 1899, Tax valuation 1899, Tot. tax (per \$1,000) '99, Population in 1890.

MILLVALE.—W. A. YOUNG, Burgess.

Table with columns: LOANS, When Due, Assessment abt. 70% actual value, Bonded debt Feb. 1, 1900, Floating debt, Total debt Feb. 1, 1900, Total valuation 1899.

MONONGAHELA.—JOS. A. BRYAN, Mayor.

Table with columns: LOANS, REFUNDING BONDS, When Due, Total valuation 1899, Assessment about 2/3 actual value, Total tax (per \$1,000) '99, Population in 1890, Population in 1899 (est.).

MONROE CO.—{FRED. EILLENBERGER, Treasurer. S. L. MOSIER, Clerk.

Table with columns: LOANS, COURT HOUSE BONDS, When Due, Total valuation 1898, Assessment same as actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1895 (est.).

MONTGOMERY CO.—D. H. HITNER, Clerk.

Table with columns: LOANS, REFUNDING COUNTY BONDS, When Due, Total debt Apr. 1, 1900, Tax valuation 1899, State and Co. tax (per M.) '99, Population 1890.

MONTOUR CO.—JNO. C. PEIFER, Clerk.

Table with columns: LOANS, COUNTY BONDS, When Due, Tax valuation, personal, Total valuation 1899, Assessment about 1/3 actual value, State and Co. tax (per M.) '99, Population in 1890, Population in 1880.

TAX FREE.—All bonds are exempt from taxation.

NEW CASTLE.—{CHARLES WARNEROCK, Mayor. WM. E. MARSHALL, Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.

Table with columns: LOANS, CITY FUNDING BONDS, SEWER BONDS, STREET IMPROVEMENT BONDS, When Due, Interest payable at city treasury, Total debt April 1, 1898, Total valuation, 1898, Assessment about 1/3 actual value, County tax (per \$1,000), City tax (per \$1,000) '99, School tax (per \$1,000) 1899, Population 1890, Population 1898 (estimated), SCHOOL DISTRICT BONDS.

TAX FREE.—Bonds are exempt from taxation.

NORRISTOWN.—EDWIN METCALF, Treas'r.

Table with columns: LOANS, BOROUGH BONDS, When Due, Bonded debt Mar. 1, 1900, Tax valuation 1899, Assessment about 2/3 actual value, State & Co. tax (per M.) '99, Population 1890, Population 1900 (est.), School District Bonds.

INTEREST is payable at the Borough Treasurer's office

NORTHAMPTON CO.—F. J. MAYERS, Treas.

Table with columns: LOANS, When Due, Floating debt, Total debt Jan. 1, 1900, Sinking fund, Net debt Jan. 1, 1900, Tax valuation, real, Bonded debt Jan. 1, 1900.



Total valuation 1899 \$47,639,742 | Population in 1890 was...84,220
State & Co. tax (p.\$1,000)'99.\$6-60 | Population in 1900 (est.)..125,000

OIL CITY.— { JOHN M. REED, Mayor.
W. H. WISE, Treasurer.

This city is in Venango County.
LOANS— When Due. Total debt Jan. 1, 1900.. \$61,000
CITY BUILDING BONDS— Sinking fund assets..... 30,940
4s, M&S, \$15,000..Sept. 1, 1900 to Water debt (included)... 42,000
(\$1,000 due yearly) Sept. 1, 1914 Tax valuation, real.....2,429,185
CITY BONDS— Total valuation, person'l. 208,100
4s, M&S, \$4,000....Sept. 15, 1903 Total valuation 1900....2,637,285
WATER BONDS— Assessment is 1/2 actual value.
5s, M&S, \$6,000....Sept. 1, 1900 to Total tax (per \$1,000) '99...\$37-00
(\$3,000 due yearly) Sept. 1, 1901 Population in 1890 was....10,932
5s, M&S, \$36,000....Sept. 1, 1902 Population in 1900 (estim.)..14,000
INTEREST on the Water 5s is payable by Townsend, Whelen & Co., Philadelphia.

PERRY CO.—New Bloomfield is the county seat.

Bonded debt Jan. 1, 1899 \$124,143 | Total valuation 1899. \$7,857,722
Assets, &c. 26,329 | Assessment about actual value.
Net debt Jan. 1, 1899.... 97,814 | State and county tax (per
Assessed valuation, real.7,081,268 | \$1,000) 1898.....\$9-00
Assessed valuation, per'l 776,454 | Population in 1890 was....26,276

PHILADELPHIA.— { S. H. ASHBURIDGE, Mayor.
JOHN M. WALTON, Comptrol'r.

Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles, and includes a number of places which have almost the character of separate towns. The county is under city control and has no separate debt. In the following table the various issues of bonds under the general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity.

The long-continued litigation over the issuance of the \$11,200,000 bonds voted Nov. 7, 1897, was concluded May 15, 1899, by a decision of the Supreme Court confirming their validity. One half the bonds was issued July 1, 1899. An issue of \$12,000,000 was authorized at the election held Nov. 7, 1899, for the improvement of the water supply. At this date (April 1, 1900), none have yet been offered for sale.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Outstand'g. Lists various loans including New funding loan, Three p. ct. loan, Serial loan, Refunding loan, Subway loan, Reservoir loan, etc.

TAXED CITY LOAN—

Table listing Taxed City Loans with columns: Amount, Interest Rate, Payable, When Due, Outstand'g. Includes Park, No. 2, South St. Bridge, No. 38, etc.

UNTAXED CITY LOAN—

Table listing Untaxed City Loans with columns: Amount, Interest Rate, Payable, When Due, Outstand'g. Includes Park, No. 3, Water, No. 46, etc.

Registered loans overdue and yet outstanding.....18,125
Non-registered loans overdue and yet outstanding.....40,520
Non-registered coupons overdue and yet outstanding.....14,000
PAR OF BONDS—Bonds are in pieces of \$25, \$50, \$100 and \$1,000.
INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

Summary table for Philadelphia with columns: Jan. 1, 1900, Jan. 1, 1899, Jan. 1, 1898. Rows include Bonded debt, Outstanding warrants, Total debt, City loans held in sink. fds., Net debt on dates named.

The city sinking fund held on Jan. 1, 1900, in addition to the loans given above, assets amounting to \$2,958,928 96. The cash on hand in the city treasury on that date was \$9,045,842 28.

The sinking fund holds the following securities: City loan, at par, \$15,561,200 and United States loan, at par, \$413,000. The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1899 was \$1,402,800. Among the assets held by the city are 22,500 shares of Sunbury & Erie Railroad stock, par value \$100 per share, or 45,000 shares of Philadelphia & Erie Railroad stock, par value \$50 per share, market value \$20 per share.

CITY PROPERTY—The real estate owned by the city is valued at \$57,353,944, an increase over the appraisement of Jan. 1, 1899, of \$1,378,450.

ASSESSED VALUATION, ETC.—The following shows the annual payments to the sinking fund, amount of bonded debt and outstanding warrants, assessed value of property, and the tax rate, for years indicated. Property in this city is assessed at about 80% of its actual value.

Table showing Assessed Valuation, Etc. with columns: Years, Sink. Fund, Total Municipal Debt Jan. 1, Assessed real and Personal Valuat'n. per \$1,000, Tax rate. Lists years from 1900 to 1855.

POPULATION.—In 1893 was estimated at 1,210,000; in 1890 was 1,046,964; in 1880 it was 847,170; in 1870 it was 674,022.

PHOENIXVILLE.—HORACE LLOYD, Treas'r.

This borough is in Chester County.
LOANS— When Due. Total debt Feb. 1, 1900.. \$173,500
WATER BONDS— Tax valuation 1899.....3,000,000
4 1/2s, A&O, \$169,000..Apr. 1, 1914 Assessment about 3/4 actual value.
Subject to call after Apr. 1, 1899 Total tax (per \$1,000) 1899..12-00
Interest payable at Phoenixville. Population in 1890 was.....8,514
Population in 1900 (est.)....9,000

PITTSBURG.— { WILLIAM J. DIEHL, Mayor.
JOS E. LEWIS, Comptroller.

This city is situated in Allegheny County.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Outstand'g. Lists various loans including City building bonds, Free bridge bonds, Funded debt bonds, etc.

(c) Coupon bonds. (r) Registered bonds. (g) Payable in gold.
\* These issues form parts of the \$6,250,000 loan authorized in 1895, and the amounts here given represent the portion thus far issued.

PAR VALUE OF BONDS.—Bonds are for \$100 and multiples.
TAX FREE.—All issues of this city's bonds are exempt from taxation except the refunding water extension loan.

INTEREST is payable at the City Treasurer's office in Pittsburg, at the Bank of America in New York and at the Pittsburg Trust Co.

TOTAL DEBT, SINKING FUND, ETC.—

Table showing Total Debt, Sinking Fund, Etc. with columns: Jan. 1, 1900, Feb. 1, 1899, Feb. 1, 1898, Feb. 1, 1897. Rows include Total bonded debt, Sinking funds, Net debt.

† Including \$7,000 still outstanding.
The sinking fund receives yearly \$300,000 from appropriations and investments.

DEBT LIMITATION.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

Table showing Assessed Valuation with columns: Year, Real, Personal, Total, City Tax per \$1,000. Lists years from 1900 to 1884.

For the year 1899 the assessed valuation of real estate includes the valuation of property to the amount of \$117,072,073 which paid a rural tax (two-thirds of full tax), and \$10,450,591 which paid a so-called agricultural tax, or one-third of the full tax rate. The taxable valuation of all property for 1899, after making some slight deductions for exemptions, was estimated at \$271,352,506.

POPULATION.—In 1890 population was 233,617; in 1880 it was 156,389; in 1870 it was 86,076. Estimated 1900, 305,000



PITTSBURG SCHOOL DISTRICTS—CHAS. REISFER, JR, Sec. Central B'd of Education.

The various sub-school districts of Pittsburg have an indebtedness entirely separate from that of the city proper. We give below their bonded debt on February 1, 1899, aggregating \$1,423,500, and the assessed valuation of each for 1899.

Table with columns: Bonded Debt, Assessed Valuation, School District Name, and Ward. Lists districts like Allen Sub School District, Beltzhoover Sub-School District, etc.

PITTSTON.—R. E. HANKEE, Treasurer.

This city is in Luzerne County.

Table showing Loans (When Due), PAVING AND SEWER BONDS, BOROUGH BONDS, and Total debt Mar. 1, 1900.

TAX FREE—All bonds exempt from taxation. INTEREST is payable at the Treasurer's office, Pittston.

POTTSTOWN.—JNO. W. HEALY, Treasurer

This borough is in Montgomery County.

Table showing Loans (When Due), Assessed valuation 1899, Assessment about 2/3 actual value, Tax rate (per M.) 1899, and Population 1890 and 1900.

POTTSVILLE.—S. M. MORTIMER, Treasurer.

This borough is in Schuylkill County.

Table showing Loans (When Due), BRIDGE BONDS, FUNDING BONDS, REFUNDING BONDS, and Assessed valuation 1899.

The bonds due in 1911 and 1914 are subject to call after five years from date of issue; those due in 1913 after 10 years. All are exempt from local taxation.

PUNXSUTAWNEY.—{IRA J. CAMPBELL, Burg's. {J. R. LOWRY, Secretary.

This borough is in Jefferson County.

Table showing Loans (When Due), REFUNDING BONDS, SEWER BONDS, PAVING BONDS, STREET IMPROVEMENT BONDS, and Assessed valuation 1899.

VALUE of city property, \$9,773.

INTEREST on paving bonds payable at Borough Treasurer's office and on the refunding bonds at the First National Bank, Punxsutawney

READING.—{ADAM H. LEADER, Mayor. {E. L. LINDEMUTH, City Clerk.

This city is the County seat of Berks County.

Table showing Loans (When Due), FUNDING BONDS, REFUNDING BONDS, WATER BONDS, and Assessed valuation 1899.

INTEREST is payable at the office of the City Treasurer.

Table showing TOTAL DEBT with columns for Jan. 1, 1900, Apr. 3, '99, and Apr. 4, '98.

TAX FREE.—All issues of the city's bonds are exempt from taxation. CITY PROPERTY.—The city owns its water works, valued at \$1,776,086, real estate worth \$612,900, and other property to the amount of \$93,000; making a total of \$2,481,986.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of cash value) and tax rate have been as follows:

Table showing Assessed Valuation and Rate of Tax for years 1899, 1898, 1894, and 1891.

POPULATION.—In 1890 population was 58,661; in 1880 it was 43,278; in 1870 it was 33,930; in 1900 (estimated), 94,655.

READING SCHOOL DISTRICT.—A. R. Hoover, Treas.

This district, comprising the city of the same name, is in Berks County.

Table showing Loans (When Due), Bonded debt Apr. 1, 1900, and School tax (per \$1,000) '99.

SCHUYLKILL CO.—{HARRY MULDOON, Cont'ler. {G. A. DOERFLINGER, Treas.

County seat is Pottsville.

Table showing Loans (When Due), To bond debt Mar., 1900, Floating debt, Total debt Mar. 1, 1900, and Total valuation 1899.

SCRANTON.—{JAMES MOIR, Mayor. {E. HOWELL, Comptroller. {C. A. HARTLEY, Deputy Comptroller.

This city is in Lackawanna County.

Table showing Loans (When Due), Interest, Principal, and Outstand'g. Lists various bonds like Bridge loans, City improvement, Funding loan, etc.

TAX FREE.—All bonds issued by this city are tax exempt.

TOTAL DEBT.—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

Table showing Total bonded debt, Floating debt, Total municip. debt, and Less sinking funds, &c.

The above-stated assets, on Nov. 1, 1899, consisted of bonds of the redemption loan series of 1893, amounting to \$104,000, \$129,666 cash in the sinking fund and \$14,875 cash in the city treasury.

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Table showing Assessed Valuation and Rate of Tax for years 1899, 1898, 1897, 1896, 1895, 1892, 1890, and 1880.

\*This amount includes occupations as well as other personal property.

POPULATION.—In 1890 population was 75,215; in 1880 it was 45,850; in 1870 it was 35,092; in 1899 (local estimate) it was 108,000.

SEWICKLEY.—{J. C. CHAPLIN, Chairman Fin. Com. {J. A. KNOX, Clerk.

Sewickley is in Allegheny County.

Table showing Loans (When Due), STREET IMP. BONDS, STREET AND SEWER BONDS, WATER BONDS, and Assessed valuation 1898.

INTEREST is payable at the First National Bank of Sewickley.

CITY PROPERTY.—The borough owns a water plant and other available assets amounting to about \$150,000.

SHAMOKIN.—WILLIAM THOMAS, Burgess.

This borough is in Northumberland County.

Table showing Loans (When Due), BOROUGH PURPOSES, FUNDING BONDS, and REFUNDING BONDS.



TAXES on the above securities are all paid by the borough.
OPTIONAL—All of the borough's bonds except the \$65,000 issue are subject to call after five years from date of issue.
INTEREST is payable at the office of the borough treasurer.

SHARON—MALIN EWING, Secretary.

This borough is in Mercer County.
LOANS— When Due. Tax valuation 1899...\$2,694,440
REFUNDING— Assessment is 3/4 actual value.
4s, M&N, \$95,000...Nov. 1, 1915 Boro' tax (per \$1,000) '99...\$12'00
Bonds are tax exempt. Population in 1890 was...7,459
Total debt Jan. 1, 1900...\$95,000 Population in 1900 (est.)...10,000
OPTIONAL.—All bonds subject to call at the option of the Council.

SHARPSBURG.—H. S. AYERS, Treasurer.

This borough is in Allegheny County.
LOANS. When due. ELECTRIC LIGHTS—
WATER BONDS— 5s, M&N, \$11,000...\$1,000 yearly
5s, M&S, \$33,000...\$2,500 yearly Total debt Apr. 1, '99... \$157,500
SEWER BONDS— Total valuation 1898... 3,325,000
4s, A&O, \$62,000... 1907-1919 Assesm't about 60% actual value.
(\$5,000 annually.) Total tax (per M.) '98...\$13'25
STREET IMPROVEMENT— Population in 1890 was...4,898
4s, A&O, \$60,000...Oct., '08-'19 Population 1899 (estimated) 7,500
(Subject to call after 1908.)
INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburgh.
TAX FREE.—All bonds are exempt from taxation.

SHENANDOAH.—

Shenandoah is in Schuylkill County.
LOANS— When Due. Water debt (included)... \$135,000
REFUNDING BONDS— Tax valuation 1898...2,464,937
4s, J&J, \$20,000... 1926 Assesm't about 30 p. c. actual val.
WATER BONDS— Total tax (per \$1,000)...\$35'00
5s, J&J, \$140,000...1923 1924 Population in 1880 was...10,147
Total debt Jan. 1, 1900.. \$160,000 Population in 1900 (estim'd)18,000
OPTIONAL.—All above bonds are subject to call at any time.
TAX FREE.—All bonds free of tax to holders.

SHERADEN.—H. M. LANGWORTHY, Treasurer.

This borough is in Allegheny County.
LOANS— When Due. Bonded debt Jan. 1, 1900..\$50,000
5s, F&A, \$40,000...Aug., 1900-16 Floating debt (additional). 12,000
(Various amounts yearly.) Assessed valuation '99..1,621,410
4s, A&O, \$30,000...1902-1927 Assesm't about 75% actual value.
For amount due yearly see V. 67, Tax rate (per \$1,000) 1899.\$12'50
p. 550. Population in 1900 (est.)...3,500

SOUTH BETHLEHEM.—THOS. GANEY, Clk.

This borough is in Northampton County.
LOANS— When Due. MARKET BUILDING BONDS—
PERMANENT STREET IMP. BONDS— 4s, J&D, \$15,000...June 1, 1909
4s, A&O, \$15,000...Apr. 1, 1919 4s, J&D, \$24,000...June 1, 1909-19
4s, A&O, 15,000...Apr. 1, 1920 Bonded debt Mar.14, '99. \$158,500
4s, J&J, 5,000...July 1, 1921 Tax valuation 1898...5,964,518
4s, J&J, 15,000...July 1, 1922 Assesm't abt. 66 p. c. act. value.
REDEMPTION BONDS— Total tax (per \$1,000) '98...\$18'10
4s, F&A, \$69,500...Aug. 1, 1916 Population 1890 was...10,302
OPTIONAL.—The \$15,000 of market building bonds are subject to call ten years from date of issue, at the option of the borough; all other issues fifteen years.

SUNBURY.— { T. E. DRUMHELLER, Chief Burgess.
{ I. T. C. DISSINGER, Clerk.

This borough is the county seat of Northumberland County. The borough of East Sunbury was annexed March 3, 1896.
Bonded debt May 1, '99.. \$53,900 Tax rate (per \$1,000) '98...\$52'00
Assessed valuation '98..1,350,000 Population in 1890 was... 5,930
Assessment about 1/5 actual value. Population in 1899 was...12,000

TAMAQUA.—SAMUEL BEARD, Clerk.

This town is in Schuylkill County.
LOANS— When Due. Bonded debt Feb. 1, 1900 \$37,000
FUNDING & REFUNDING BONDS— Floating debt... 5,500
3 1/2s, A&O, \$47,000...Oct. 1, 1929 Assessed valuation 1899.1,661,249
(Subject to call after Oct. 1, 1904.) Tax rate (per \$1,000) 1899.\$20'00
Population 1899 (est.)...7,500

TARENTUM.—F. A. READY, Clerk.

This borough is in Allegheny County.
LOANS— When Due. PAVING BONDS—
BUILDING BONDS— 5s, M&S, \$9,000...Sept. 1, 1928
6s, M&S, \$3,300... (Subject to call Sept. 1, 1903.)
ELECTRIC-LIGHT BONDS— 5s, . . \$10,000...
5s, M&S, \$43,000...1922 Bonded debt Mar. 1900... \$79,300
(Subject to call.) Assessed valuation '99..1,729,150
SEWER BONDS— Assesm't about 70% actual value.
5s, M&S, \$15,000...Sept. 1, 1928 Total tax (per \$1,000) '99...\$23'50
(Subject to call Sept. 1, 1908.) Population in 1890 was... 4,627
Population in 1900 (est.)...5,500
INTEREST is payable at the National Bank of Tarentum.

TIOGA COUNTY.—RICHARD H. SMITH, Treas.

County seat is Wellsboro.
LOANS— When Due. Tax valuation, real... \$13,786,419
COUNTY BONDS— Tax valuation, personal 1,186,125
4s, J&J, \$112,000...Jan. 1, 1923 Total valuation 1898.. 14,972,544
Optional at any time. State & co. tax (per M.) '98. \$10'00
Bonded debt Jan. 1, 1900.\$112,000 Population in 1890 was...52,313
Interest is payable at Wellsboro. Population in 1898 was...52,000

TITUSVILLE.—JULES A. C. DUBAR, Compt'r.

This city is in Crawford County.
LOANS— When Due. Bonded debt Jan 1, 1900. \$105,200
REFUNDING BONDS— Tax valuation 1899...2,200,000
3s, F&A, \$25,000...Aug. 1, 1919 Tax rate (per \$1,000) '99...15'00
(Subject to call Aug. 1, 1909.) Population in 1890 was...8,073
3 1/2s, . . . \$80,200 . . . Jan. 1, 1920 Population in 1898 (est.)...9,000
(Subject to call Jan. 1, 1910)
INTEREST is payable by the City Treasurer.
CITY PROPERTY.—The city owns a water works and electric light plant, and other property and assets amounting to about \$278,992.
TITUSVILLE SCHOOL DISTRICT.—
Tot. bds., 3 1/2s, Jan. 1, 1900. \$22,400 Tax rate (per \$1,000), '99...\$12'00
Tax valuation 1899...2,200,000

TURTLE CREEK.—This borough is in Allegheny Co.

LOANS— When Due. Borough debt Jan. 1, '99..\$70,000
BOROUGH BONDS— Assessed valuation '99. 1,634,580
4 1/2s, A&O, \$20,000...1925 Assessment about 3/4 actual value.
4 1/2s, M&N, 50,000...1925 Tax rate (per \$1,000) '98...\$16'70
4s, A&O, 42,000...1904-1929 Population 1897 (est.)...3,000
SCHOOL BONDS—
4 1/2s, . . . \$46,000...
INTEREST on the borough bonds is payable at the Chemical National Bank, New York City, and on the school bonds at the Citizens' Bank of Turtle Creek.

WASHINGTON.—

This borough is in Washington County.
LOANS— When Due. Floating debt... \$5,954
PAVING BONDS— Total debt June 16, '98.. 127,254
4s, A&O, \$60,000...1908-1912 Tax valuation 1898...4,863,927
3'6s, J&J, 75,000...Oct. 1, 1913 Tax rate (per \$1,000) 1898..\$21'00
(\$15,000 due yearly) to Oct. 1, 1917 Population in 1890 was...7,063
Bonded debt June 16, '98. \$121,300 Population in 1898... 8,000

WASHINGTON CO.—GEO. E. LOCKHART, Clerk County Commissioners.

Washington is the county seat.
LOANS— When Due. Bonded debt Feb. 1900 \$500,000
COURT-HOUSE & JAIL BONDS— Assessed valuation '98.46,712,431
4s, F&A, \$500,000. Aug. 1, 1901-26 Population in 1890 was...71,155
(Various amounts yearly.) Population in 1898 (est.)...90,000

WEST CHESTER.—W. S. UNDERWOOD, Treas.

This borough is the capital of Chester County.
LOANS— When Due. Sinking fund... \$4,000
STREET IMPROVEMENT BONDS— Net debt Jan. 1, 1900... 124,200
3s, A&O, \$15,000... 1929 Tax valuation, real...6,800,485
(Optional on 60-days' notice.) Tax valuation, personal. 448,525
WATER BONDS— Tax valuation 1899...7,249,010
3 1/2s, J&J, \$45,500...1927 Assessment about actual value.
REDEMPTION BONDS— Total tax (per \$1,000) '99...\$11'50
3 1/2s, A&O, \$71,500... 1927 Population 1890 was...8,028
Int. payable by Borough Treas. Population 1900 (est.)...10,200
Total debt Jan. 1, 1900.. \$128,200
All taxes on bonds are paid by the borough.

WATER WORKS, ETC.—The borough in 1899 owned water works, school houses and other buildings valued at \$275,000.

WESTMORELAND CO.—W. D. REAMER, Commissioner.—County seat is Greensburg.

LOANS— When Due. Tax valuation 1898...\$61,356,015
COUNTY BONDS— State & Co. tax (per M.) '98.. \$7'00
4s, . . . \$25,000...1920 Population 1890 was...112,819
(Now subject to call.) Population 1899 (est.)...160,000
Total debt Jan. 1, 1900 ..\$25,000

WILKES-BARRE.—FRANK DEITRICK, Clerk.

Wilkesbarre is in Luzerne County.
LOANS— When Due. (\$8,000 yearly on Feb. 1 to 1919 &
IMPROVEMENT BONDS— \$9,000 yearly to 1929.)
3 1/2s, F&A, \$100,000. Aug. 1905-'29 4s, M&S, \$150,000...Mar. 1, 1928
REFUNDING BONDS— (2/3 subject to call after 1908 and
4 1/2s, . . . \$100,000..1902 to 1927 1/3 after 1918.)
4 1/2s, M&N, 50,000...1904-1924 Tax valuation 1899...\$8,857,782
(\$10,000 due every 5 yrs. on May 1.) Actual valuation...35,000,000
4s, M&S, \$20,000...Mar. 1, 1908 Total tax (per \$1,000) '99...\$49'00
(Subject to call after 1903.) Tax valuation 1880... 2,822,931
4s, M&S, \$40,000...Mar. 1, 1908 Population 1890 was...37,718
3 1/2s, F&A, 210,000...1905-1929 Population 1899 (est.)...55,000
TOTAL DEBT, ETC.—The city's bonded debt on July 19, 1899, was \$419,100; floating debt, \$89,082; total debt, \$508,182. The city has no water debt.
CITY PROPERTY.—The city owns property valued at \$246,721.

WILKES-BARRE SCHOOL DIST.— { DR. G. W. GUTHRIE, Pres
{ A. W. MOSS, Clerk.

BUILDING BONDS— Assessed valuation '99..\$8,857,782
5s, F&A, \$35,000...1910-1914 School tax (per \$1,000) '99.\$15'00
Bonded debt Feb. 1, 1900.\$152,000 Population 1899 (est.)...55,000

WILKINSBURG.—JAMES G. STORER, Secy.

This borough is in Allegheny County.
LOANS— Amount. 4s, . . . \$30,000...1918
SEWER BONDS— Total debt Jan. 1, 1900... \$285,438
4 1/2s, M&S...\$140,000 Tax valuation 1898...8,046,965
STREET BONDS— Assessment abt. 75 % actual value.
4 1/2s, J&J...\$40,000 Total tax (per \$1,000) '99...\$12'40
4 1/2s, J&D...108,000 Population in 1890 was...4,662
4s, . . . \$14,000...1901-1915 Population in 1899 (estim'd) 15,000
(1 bond in '01 & '03 and then ann.)
TAX FREE—The sewer bonds are exempt from taxation.
INTEREST is payable at the First National Bank of Wilkesburg.

WILLIAMSPORT.— { S. N. WILLIAMS, Mayor.
{ EDWARD L. TAYLOR, Treas.

This city is the capital of Lycoming County. Bonds all tax exempt.
LOANS— When Due. Interest is paid by City Treasurer.
CITY BONDS— Bonded debt Feb. 1, 1900 \$656,000
4s, M&S, \$86,000...Mar. 1, 1925 Sinking fund... 25,000
Subject to call after Mar. 1, 1905. Net debt Feb. 1, 1900... 631,000
CITY HALL BONDS— Tax valuation 1899... 9,200,000
4s, M&N, \$70,000...May 1, 1923 Assesm't abt. 50% actual value.
Subject to call after May 1, 1903. City tax (per \$1,000) 1899...\$14'80
REFUNDING BONDS— Population 1890 was... 27,132
3 1/2s, M&S, \$500,000. Sept. 1, 1929 Population 1900 (est.)... 33,000
(Subject to call after Sept. 1, 1909)

TAX FREE.—All bonds are exempt from taxation.

WILMERDING.—C. C. COWELL, Clerk.

This borough, organized in 1890, is in Allegheny County.
LOANS— When Due. Total debt Feb. 1, 1900...\$123,000
BUILDING BONDS— Total valuation 1899...2,100,000
5 1/2s, M&S, \$5,000...Mar. 1, 1902 Actual value (est.)...3,000,000
SCHOOL BONDS— Total tax (per \$1,000) '99...\$23'00
5s, A&O, \$26,000...Apr. 1, 1911 Population in 1890 was... 419
STREET IMPROVEMENT BONDS— Population in 1900 (estim'd) 4,000
5s, A&O, \$61,000...Oct. 1, 1915
5s, A&O, \$32,000...Oct. 1, 1926
TAX FREE. The street improvement bonds are free from taxation.



YORK.—{ CHAS. W. BRANT, Mayor.
HENRY W. EISENHART, Comptroller.

York is the capital of York County.

Table with columns: LOANS—, HIGHWAY IMP. BONDS—, Bonded debt Oct. 1, '99., Street-pav. loan (add'l.), Total debt Oct. 1, 1899., Sinking fund assets, Tax valuation 1899., Assessment about 2/3 actual value, Total tax (per \$1,000) '99., Population in 1890 was., Population in 1880 was., Population in 1899 (est.)

TAX FREE.—All of the above securities are exempt from taxation. CITY PROPERTY.—The city in 1899 owned public buildings and available assets amounting to \$115,386 21.

Table for YORK SCHOOL DISTRICT.—JOHN F. RUDISILL, Sec'y. Columns: Bonded debt Jan. 1, 1900, Assessed valuation '99, Assessment 3/4 actual value, School tax (per M.) 1899., Population 1900 (est.)

ADDITIONAL STATEMENTS.

In the first table below we show the outstanding debt and the assessed value of property of such counties in the State of Pennsylvania as are not included among the foregoing returns. We add in each case the population from the Census of 1890. In the second table we give the indebtedness of other civil divisions of the State, not included among the foregoing.

Table with columns: Name of County, Total Debt, Assessed Valuation, Population. Lists counties from Adams to York.

Table with columns: Cities, Boroughs, etc., Total Debt, Assessed Valuation, Tax Rate, Population. Lists municipalities from Ambler to Warren.

\*Population estimated.

State of Delaware.

ITS

DEBT, RESOURCES, ETC.

Table with columns: Admitted as a State, Total area of State (square miles), State Capital, Governor (term expires Jan., 1901), Secretary of State (term expires with Gov.), Treasurer

Legislature meets biennially in odd years on the first Tuesday in January, and pay is limited to 60 days.

HISTORY OF DEBT.—The historical details of Delaware's State debt from 1865 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 72. The present extent and condition of the debt and resources of the State are given below, showing that Delaware now holds good assets more than equaling its liabilities.

Table for LOANS— with columns: NAME AND PURPOSE, Interest Rate Payable, Principal When Due, Outstanding. Lists bonds for school fund, Delaware College, Hospital improvement, etc.

INTEREST.—On a part of the bonds of series "B" and of the Refunding bonds of 1897 is payable at the Philadelphia National Bank in Philadelphia.

TOTAL DEBT, ETC.—The total liabilities on March 1, 1900, were \$769,750. The assets on Mar. 1, 1899, were \$934,743; assets in excess of liabilities \$164,993. The total assets include bank stocks \$308,450; mortgages on railroads \$385,000, and bonds, \$161,750.

ASSESSED VALUATION.—The total assessed valuation of the State in 1890 was \$74,134,401; in 1897 it was \$77,632,079.

DEBT LIMITATION.—Neither the new Constitution (adopted June 4, 1897,) nor the old Constitution nor the State statutes contain any general provisions authorizing bond issues or limiting the debt-making power, except that the new Constitution—

(1) Forbids the State (Article 8, Sec. 3) to borrow money or create debt, "but pursuant to an Act of the General Assembly passed with the concurrence of three-fourths of all the members elected to each House, except to supply casual deficiencies, repel invasion, suppress insurrections, defend the State in war or pay existing debts."

(2) Forbids any county, city, town or other municipality (Article 8, Sec. 8) to "lend its credit or appropriate money to, or assume the debt of, or become a shareholder or joint owner in, or with, any private corporation or any person or company whatever."

(3) Forbids any corporation (Article 9, Sec. 1) to be created, etc., by special act, "but only by or under general law"; "but the foregoing provisions shall not apply to municipal corporations, banks," etc.

The above indicates that the authority as regards municipalities [except as already specified in number (2)] rests with the General Assembly, and the General Assembly always passes special acts to provide for special occasions and needs.

POPULATION OF STATE.—The population of Delaware has been as follows in the years mentioned:

Table with columns: Year, Population. Lists years 1870 to 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF DELAWARE.

KENT COUNTY.—County seat is Dover.

Table for KENT COUNTY BONDS— with columns: When Due, Bonded debt Jan. 1, '98., Floating debt certifs., Total debt Jan. 1, '98., Tax valuation 1897., Co. tax, per \$1,000 '97., Population in 1890 was., Population in 1896 (est.)

NEWARK.—GEORGE W. WILLIAMS, Treasurer.

Newark is in New Castle County.

Table for NEWARK BONDS— with columns: When Due, Tax valuation, real., Tax valuation, personal., Total valuation 1899., County tax (per \$1,000) '99., Town tax (per \$1,000) '99., Population 1890 was., Population 1880 was.

INTEREST is payable at the National Bank of Newark, Delaware

NEW CASTLE CO.—County seat is Wilmington.

Table for NEW CASTLE CO. BONDS— with columns: When Due, REFUNDING BONDS—, WORK HOUSE BONDS—, BRIDGE BONDS 1893—, FUNDING DEBT—, Population 1890 was., Population 1880 was.

Payments on loans for benefit of Trustees of Poor are now being made.

TAX FREE.—All bonds issued by this county exempt from taxation

INTEREST is payable by County Treasurer, Wilmington.



SUSSEX COUNTY.—Georgetown is the county seat.

Table with columns: LOANS—, When Due., Total debt Mar. 20, 1900., Assessed valuation '97, Population 1890.

WILMINGTON.—{ DR. JOHN C. FAHEY, Mayor. WILLIAM L. HAMANN, Treasurer. The city of Wilmington is in New Castle County.

Table with columns: NAME AND PURPOSE., Interest—, Principal—, Outstand'g.

TAX FREE.—All bonds of this city are exempt from taxation. INTEREST on all bonds payable at the office of the City Treasurer. TOTAL DEBT, ETC.—The subjoined statement shows Wilmington's total municipal debt and the water debt on the dates named.

Table with columns: Jan. 1, 1900., Jan. 1, 1899., Jan. 1, 1898.

ASSESSED VALUATION.—The assessed valuation of real estate for 1899 was \$29,737,037; in 1891 it was \$33,813,543. POPULATION.—In 1890 population was 61,431; in 1880 it was 42,478; in 1870 it was 30,841; in 1899 it was (estimated), 75,000.

State of Maryland.

ITS DEBT, RESOURCES, ETC.

Admitted as a State - One of Original Thirteen Total area of State (square miles) - 12,210 State Capital - Annapolis Governor (term expires 2d Wed. Jan., 1904) - John W. Smith Sec'y of State (term expires with Gov'r) - Wilfred Bateman Treasurer (term expires Jan., 1902) - Murray Vandiver Comptroller (term exp. Jan., 1902) - Dr. Joshua W. Hering Legislature meets biennially in even years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—The historical details of Maryland's State debt from 1824 up to 1893 will be found in the STATE AND CITY SUPPLEMENT of April, 1893, pages 72 and 73.

Table with columns: NAME AND PURPOSE., Interest—, Principal—, Outstand'g.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Maryland's total State debt, and the sinking fund held by the State against the same on the dates named.

Table with columns: Jan. 1, 1900., Sept. 30, '99., Sept. 30, '98., Sept. 30, '97.

\* The \$3,112,283 included in "sinking funds, &c.," on Sept. 30, 1899, above was composed of \$1,500,000 mortgage bonds of the Northern Central Ry., \$974,813 stocks, bonds and cash in the various sinking funds, \$550,000 stock of the Baltimore & Ohio Railroad, and stock in various other companies amounting to \$87,470.

For the balance of \$2,597,043 Sept. 30, 1899, the State had as an offset for unproductive stocks, amounting to \$8,099,627, and \$695,992 due from accounting officers and incorporated institutions. The receipts of the State for the year ending Sept. 30, 1899, amounted to \$3,791,299; balance in treasury Sept. 30, 1898, \$566,351; total, \$4,357,650; disbursements, \$3,649,724. The cash balance in the treasury on September 30th, 1899, amounted to \$707,926.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Table with columns: Years., Total Funded Debt., Available Assets., Total Assessed Val., Tax Rate per \$1,000.

DEBT LIMITATION.—There is nothing in the Constitution of Maryland limiting the power of the Legislature to authorize bond issues either by the State or by its municipalities. No general limit for cities and towns has been fixed by the Legislature, nor is there any general authorization to be found in the statutes under which cities and towns can issue bonds.

Table with columns: 1890., 1880., 1870., 1860., 1850., 1840., 1830., 1820., 1810.

Of the total population in 1880 22.49 per cent was colored and in 1890 20.92 per cent. In number, blacks were 165,091 in 1850; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1890.

SAVINGS BANKS INVESTMENTS.—There are in this State general banking laws under which savings banks may be organized, and yet we notice that even in 1890 a special charter was granted incorporating the Germania Savings Bank of Baltimore. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that—

Any savings institution incorporated under this article shall be capable of receiving from any person or persons, or bodies corporate or politic, any deposit of money which shall be invested or loaned out on good security in the discretion of the directors; provided that no part of the funds of said corporation shall be loaned to any officer or director of such corporation.

In the special law passed in 1890, which we have referred to above, the power to loan the deposits is made a little more definite. The section referring to that subject states that the "corporation shall have "power to borrow money, receive money on deposit, loan money "taking such security therefor, either real or personal, as the Board of "Directors may deem sufficient; provided that no part of the funds of "said corporation shall be loaned to an officer or director thereof." We cannot discover any marked difference in the two provisions cited, except that the enactment in the case of the new Baltimore bank states distinctly that the security can be either real or personal. But as much as that would, we think, be assumed as authorized under the general provision, since no limit is made and loaning on bond and mortgage is always a legitimate part of the business of savings banks.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MARYLAND.

NOTE.—For debts of civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.

ALLEGANY CO.—WM. J. MILLER, Clerk. County seat is Cumberland.

Table with columns: LOANS—, When Due., Bond debt Feb. 20, 1900., Tax valuation 1899, State tax (per \$1,000), County tax (per \$1,000) '99, Population in 1890 was, Population in '99 (est.) was.

OPTIONAL.—All of the county's bonds are subject to call. INTEREST on court house bonds is payable by Hambleton & Co. Baltimore; on insane asylum and school house bonds at Cumberland. TAX FREE.—All bonds are exempt from county taxation.

ANNAPOLIS.—WM. H. RULLMAN, Collector and Treasurer.

Table with columns: LOANS—, When Due., Net debt Jan. 1, 1900., Floating debt (additional), Assessed valuat'n, 1898, Tax rate (per \$1,000) '99, Population in 1890 was, Population in 1900 (est.).

ANNE ARUNDEL CO.—R. TILLMAN BRICE, Treasurer.—County seat is Annapolis.

Table with columns: LOANS—, When Due., Floating debt, Total debt, Sinking fund assets, Net debt Mar. 1, 1899, School bonds, addition'l, Tax valuation 1899, Assessment is, State tax (per \$1,000) '99, County tax (per \$1,000) '99, Average school tax '99, Population 1890 was.

TAX FREE.—All bonds are exempt from county and State tax.

BALTIMORE.—{ THOMAS G. HAYES, Mayor. GEO. N. NUMSEN, City Register.

A new charter for Baltimore was enacted by the Legislature March 22, 1898.

Table with columns: NAME AND PURPOSE., Interest—, Principal—, Outstand'g.



NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Harford Run Improvement	4	J & J	Jan. 1, 1920	x\$250,000
do do Sewer	4	J & J	Nov. 3, 1904	x350,000
Internal Improvement	3 1/2	J & J	July 1, 1928	x4,850,000
McDonough Extension, 1893	5	M & S	Sept. 1, 1916	x280,000
Patterson Park	4	Q-J	Oct. 1, 1920	x200,000
Paving	4	M & N	Nov. 1, 1920	x500,000
Public Improvements, 1893	3 1/2	J & J	Jan. 1, 1940	x6,000,000
Water	5	M & N	July 1, 1916	x5,000,000
do	4	M & N	Nov. 1, 1922	x500,000
do	4	M & N	Nov. 1, 1926	x1,000,000
Western Maryland	6	J & J	Jan. 1, 1902	1,000,000
do do	4	J & J	July 1, 1925	x684,000
do do	3 1/4	J & J	Jan. 1, 1927	1,704,000

**BONDS GUARANTEED—**  
 Refund. West. Md. RR., 3d M. 3 1/2 M & S Mar. 1, 1950 875,000  
 Overdue stock, no interest allowed..... 7,883

† Payable on or after this date at option of city.  
 x Exempt from State of Maryland taxes.  
**PAR VALUE, ETC.**—Bonds are all registered and for \$100 or multiples of same.

**INTEREST** on the City Hall loans, consolidated loan of 1890, West. Maryland RR. loan of 1887, Patterson Park loan due 1920, and on funding loan of 1870, is payable at the American National Bank of Baltimore; on the refunding 1936, the four-million-dollar loan of 1945 and McDonough Extension loan of 1893, at the National Exchange Bank of Baltimore; on the remaining Western Maryland bonds at the National Bank of Baltimore; on internal improvement loan, Harford Run loans, paving bonds of 1881 and the funding loan of 1878, at the Farmers' & Merchants' National Bank of Baltimore; on water loans at the National Mechanics' Bank of Baltimore.

**TAX EXEMPT.**—The issues marked with an x above are exempt from State of Maryland taxes. Holders residing in other States are exempt on all issues. None of the bonds are liable for city taxes.

**TOTAL DEBT, SINKING FUND, ETC.**

CITY OF BALTIMORE, MD.			
	Dec. 31, '99.	Dec. 31, '98.	Dec. 31, '97.
Gross water debt	\$8,300,000	\$7,930,000	\$7,198,000
Water sinking fund	1,420,732	1,124,482	847,440
Net water debt	\$6,879,268	\$6,805,518	\$6,350,560
Bond. debt (oth. than water)	\$30,840,182	\$29,640,683	\$28,972,576
Sink. fund (oth. than water)	4,791,344	4,175,247	3,528,958
Net general debt	\$26,048,838	\$25,465,436	\$25,443,618
Total bonded debt	\$39,140,182	\$37,570,683	\$36,170,576
Total sinking funds	6,212,076	5,299,729	4,376,398
Net general & water debt	\$32,928,106	\$32,270,954	\$31,794,178

Against the net debt of \$32,928,106 on Dec. 31, 1899, the city reports productive assets amounting to \$12,302,519; \$12,300,000 of this representing the cash price of the water works.

On Dec. 31, 1899, besides the above assets, the city held unproductive assets to the amount of \$9,360,307, consisting of stock and mortgages, with accrued interest thereon, of the Western Maryland RR. Co.; also stock of the Valley Railroad Co. The value of city property was \$11,500,000.

**INTEREST CHARGE.**—Of total debt Dec., 1899, (\$39,140,182) interest was payable from taxation on only \$25,576,800.

**ASSESSED VALUATION, ETC.**—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

Years—	Assessed Valuation.			Rate of Tax per \$1,000.
	Real.	Personal.	Total.	
1899	\$238,145,991	\$121,844,980	\$359,990,871	\$21.575
1898	232,500,000	130,000,000	362,500,000	24.27
1897	233,872,443	126,554,055	360,426,498	21.77 1/2
1895	250,797,556	80,975,572	331,773,128	17.50
1890 (about)	209,000,000	65,000,000	274,000,000	20.25
1886	200,775,614	64,784,338	265,559,953	17.87 1/2
1880	187,040,624	65,106,367	252,122,991	15.57 1/2

**POPULATION.**—In 1890 population 434,439; in 1880 it was 332,313; in 1870 it was 267,954. Population 1899 (local authority) was 560,000.

**CUMBERLAND.**—{GEO. A. KEAN, Mayor.  
 {HOWARD M. FULLER, City Clerk.

Cumberland is the capital of Allegheny County. The bonded debt of this city on June 1, 1898, was \$533,000. For details of bonded debt, valuations, &c., see STATE AND CITY SUPPLEMENT for October, 1899. Bonds are tax free.

**FREDERICK.**—{W. F. CHILTON, Mayor.  
 {E. A. GITTINGER, City Register.

The county seat of Frederick County.

When Due.	Bonded debt	Sinking funds	Net debt	Tax valuation	Assessment	City tax	Total tax	Population
4s J&J, \$512,500..... July 1, 1918	May 1, '99..\$547,500	43,652	503,848	1898.....3,665,299	about 4 1/2 actual value.	'99...\$10.00	'98...20.175	1890 was.....8,193
subject to call after July 1, 1903				1899 (est.).....9,000				
RESERVOIR BONDS—								
4s, J&J, \$35,000..... July 1, 1924								
subject to call after July 1, 1904								
WATER WORKS IMP. BONDS—								
4s, J&J, \$35,000..... July 1, 1929								
(Subject to call July 1, 1909.)								
Interest payable in Frederick.								

**FROSTBURG.**—{C. F. NICKLE, Mayor.  
 {ROBERT P. MASON, Clerk.

This city is in Allegany County.

When Due.	Floating debt	Tax valuation	Tax rate	Assessment	Population
4s, J&J, \$55,000..... 1929	\$11,100	1,922,297	'89 \$15.40	about 2 1/2 actual value.	1890 was.....3,565
(Subject to call after 1904.)					1899 was.....7,000
Interest payable in Frostburg.					
Bonded debt Feb., 1900... \$55,000					

**HAGERSTOWN.**—{JOHN M. RECHER, Clerk.  
 {Lieut. M. R. HAWKEN, Tax Col.

This city is the county seat of Washington County.

When Due.	Bonded debt	Tax valuation	Tax rate	Assessment	Population
4s, J&J, \$2,100.. July 1, '02 to '12	Interest payable in Hagerstown.	Mar. 1, 1900 \$88,500	1899.....6,693,358	about 2 3/4 actual value.	1890 was.....10,118
4s, J&J, \$70,000..... Part yearly			'99...\$14.77 1/2		1894 (es'mated).15,000
Exempt from city and county tax.					
PAVING BONDS—					
4s, J&J, \$3,200..... 1901 to 1916					
4s, J&J, 4,400..... 1901 to 1911					
(\$400 annually.)					
4s, ....., \$5,500.....					

**MONTGOMERY CO.**—W. W. WELSH, Clerk.  
 County seat is Rockville.

When Due.	Total debt	Tax valuation	Tax valuation, person'l.	Total valuation	Assessment	State & Co tax	Population
4s, A&O, \$32,000..... 1900 to 1915	Mar. 1, 1900 \$56,500	10,242,150	2,239,550	11,481,700	about 3/4 actual value.	'99...\$10.20	1890 was.....27,185
(\$2,000 due yearly on Oct. 1.)							1900 (est.)...28,000
TURNPIKE BONDS—							
4s, J&J, \$24,500..... Jan. 1, 1901							
(\$500 yearly) to Jan. 1, 1949							

**TAX FREE**—The above issue of bonds is exempt from taxation.  
**INTEREST** is payable at the Montgomery Co. Nat. Bank, Rockville

**PRINCE GEORGE'S CO.**—R. N. RYON, Tr.  
 County seat is Upper Marlborough.

When Due.	SCHOOL BONDS—	Total debt	Tax valuation	Assessment	County tax	Population
5s, July 1, \$5,000..... July 1, 1903	1903-1923	Feb. 1, 1897.. \$100,000	10,524,735	about 2 3/4 actual value.	1900...\$9.20	1890 was.....26,080
5s, July 1, 10,000..... July 1, 1908						
COURT HOUSE BONDS—						
5s, J&J, \$80,000..... July 1, 1922						

**INTEREST** is payable at the National Bank of Baltimore.  
**TAX FREE**—All of the bonds issued by this county are tax exempt.

**TALBOT COUNTY.**—CHARLES F. STEWART,  
 Clerk.—County seat is Easton. All bonds are tax exempt.

When Due.	Total debt	Tax valuation	Assessment	State & Co. tax	Population
4 1/2s, F&A, \$13,000..... Aug. 1, 1924	Subject to call after Aug. 1, 1914	Feb. 1, 1899.. \$61,000	51,212	'99...\$10.77 1/2	1890 was.... 19,736
COURT HOUSE BONDS—					
4s, A&O, \$9,000..... Oct. 1, 1900					
(\$1,000 due yearly) to Oct. 1, 1908					
RAILROAD BONDS—					
5s, A&O, \$33,000..... Apr. 1, 1912					
Subject to call after April 1, 1902					
SCHOOL BONDS (\$500)—					
4s&5s, A&O, \$4,000..... Oct. 1, 1900					
(\$1,000 due yearly) to Oct. 1, 1903					

**WASHINGTON CO.**—M. F. SMITH, Clerk.  
 Hagerstown is the county seat.

When Due.	Assets—RR. & Turnp. Stk.	Assessed valuation	Assessment	State & Co. tax	Population
4s, J&J, \$187,500..... July 1, 1918	\$607,640	'99...\$20,736,555	about 2 3/4 actual value.	'99...\$8.77 1/2	1890 was - 39,782
4 1/2s, court-house bonds.. \$66,000					1899 (est.)...41,000
4s, school house bonds . 16,000					
4s, insane asylum bonds. 15,000					
Bonded debt Jan. 1, 1899..\$284,500					

**TAX EXEMPT.**—Refunding bonds are exempt from county and municipal taxes.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding civil divisions in the State of Maryland which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. census of 1890.

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax rate per \$1,000.	Population.
Cecil County.....	\$10,000		\$13,140,922	\$8.00	30,000
Laurel (c), Pr. Geo. Co..	38,000		1,025,000	14.225	1,984
Somerset Co.....	40,000		4,469,700	12.575	24,155

**District of Columbia.**  
 (INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3-65 per cent loan, in 1924. Bonds are tax exempt.

When Due.	Bonded debt	Sinking funds	Net debt	Tax valuation	Assessment	City tax	Total tax	Population
50-yr. funding 1874 c & r 3-65 F & A	Aug. 1, 1924 \$14,224,100							
Water stock..... 1871 c 7 J & J	Oct. 1, 1901 320,000							
do ..... 1873 c 7 J & J	July 1, 1903 14,000							
LATE CORPORATION OF WASHINGTON—								
Thirty-year funding. 1872 c 6g M & N	Nov. 1, 1902 534,100							
Overdue bond, not pre-sented.....								

\*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue is limited to \$15,000,000 and is exempt from taxation by Federal, State or municipal authority. The coupon bonds are for \$50 and \$500 each, the registered bonds \$1,000 and \$5,000 each.

**INTEREST** on the bonds is paid at the United States Treasury in Washington and at the Sub-Treasury in New York.

**TOTAL DEBT.**—The subjoined statement shows the District's total debt on the dates named:

Apr. 1, 1900.	Jan. 1, 1900.	Jan. 1, 1897.	Jan. 1, 1896.
Total fund. debt. \$15,092,300.	\$15,112,800	\$16,933,000	\$17,532,600

On July 1, 1878, when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States the total debt was \$22,106,650.

On April 1, 1900, stock and bonds to the amount of \$3,270 on which interest has ceased were still outstanding; funds for the payment of principal and interest are deposited in the United States Treasury.

**ASSESSED VALUATION.**—The District's assessed valuation and tax rate at different periods have been as follows:

Year.	Real Estate.	Personal Property.	Total Ass'd. Valuation.	Rate of Tax per \$1,000.
1899	\$176,567,549	\$14,391,438	\$190,958,987	\$15.00
1898	181,256,284	9,780,658	191,036,942	15.00
1897	180,376,908	9,532,851	189,909,759	15.00
1896	188,922,343	10,971,737	199,894,080	15.00
1895	192,555,046	11,719,308	204,274,354	15.00
1890	137,626,419	11,023,167	148,649,586	15.00
1885	93,502,464	12,795,934	106,298,398	15.00



## Debts and Resources

OF THE

## STATES, CITIES AND TOWNS

IN THE

## WESTERN MIDDLE STATES.

## INDEX FOR THE WESTERN MIDDLE STATES CITIES, Etc.

OHIO—State, Cities, &c.....	Pages 77 to 89	ILLINOIS—State, Cities, &c.....	Pages 95 to 101
INDIANA—State, Cities, &c.....	Pages 89 to 95	MICHIGAN—State, Cities, &c.....	Pages 101 to 105

## State of Ohio.

ITS

## DEBT, RESOURCES, ETC.

Admitted as a State (Act April 30, 1802)	-	Feb. 19, 1803
Total area of State (square miles)	- - - -	41,060
State Capital	- - - -	Columbus
Governor (term exp. 2d Mon. Jan. 1902)	-	George K. Nash.
Secretary of State (term ends 2d Mon. Jan. '01)	-	Charles Kinney.
Auditor (term exp. 2d Mon. Jan. 1904)	-	W. D. Guilbert.
Treasurer (term exp. 2d Mon. Jan. 1902)	-	Isaac B. Cameron.

Legislature meets biennially in even years, on the first Monday in January. There is no limit to length of sessions.

**HISTORY OF DEBT.**—The historical details of Ohio's State debt from 1825 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 75. The present State debt is as follows:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Sinking fund loan...1887	3	J & J	July 1, 1900	\$300,000
do do...1896	3	J & J	July 1, 1901	250,000
do do...1897	3	J & J	July 1, 1902	250,000
War loan.....1898	3	J & J	July 1, 1903	200,000
Domestic loan.....	Interest ceased.			1,665

**TOTAL DEBT, ETC.**—The total bonded debt on Nov. 15, 1899 was \$1,001,665; in 1898 it was \$1,241,665; in 1897 \$1,291,665; in 1896 \$1,541,665; in 1895 \$1,791,665; in 1894, \$2,041,665; in '93, \$1,791,665; in 1892, \$2,041,665; in 1891, \$2,291,665; in 1889, \$2,796,665; in 1887 \$3,340,000; in 1885, \$3,720,229; in 1880, \$6,476,805.

## COMPARATIVE STATEMENT OF THE STATE AND LOCAL DEBTS IN 1899 AND 1898.

	1899.	1898.
Funded State debt (loans).....	\$1,001,665	\$1,241,665
Irreducible State debt (trust funds)....	4,678,716	4,679,228
<i>Local Debts—</i>		
Debts of counties.....		\$11,002,159
Debts of cities, first and second class....		69,053,693
Debts of incorporated villages.....		8,540,268
Debts of townships.....		838,286
Debts of special school districts.....		7,568,180
Total local debts.....		\$97,002,588

**ASSESSED VALUATION.**—The assessed valuation of real and personal property in the State has been as follows:

Years.	Real Estate.	Personal Property	Total.
1899.....	\$1,256,524,330	\$530,034,260	\$1,786,558,590
1898.....	1,244,817,473	515,439,970	1,760,257,443
1897.....	1,236,911,871	511,096,768	1,748,008,639
1896.....	1,226,988,666	514,039,771	1,741,028,437
1895.....	1,214,928,085	527,589,429	1,742,517,514
1894.....	1,200,364,474	542,297,641	1,742,662,115
1890.....	1,232,305,312	545,833,165	1,778,138,477
1885.....	1,160,165,882	509,913,986	1,670,079,868
1880.....	1,102,049,931	456,166,134	1,558,215,965
1875.....	1,062,915,044	535,660,818	1,598,575,862
1870.....	707,846,636	459,684,861	1,167,531,497
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,389,838	98,487,502	439,876,340
1840.....	85,287,291	27,038,895	112,326,186
1830.....	50,086,250	14,589,335	64,675,578

The State tax (per \$1,000) for 1898 was \$2.84 and the same for 1899.

**DEBT LIMITATION.**—Ohio has very carefully guarded the debt-making power of the State. This could not be said while the Constitution of 1802 was in force; for under that instrument it was competent for the Legislature to construct works of internal improvement on behalf of the State, or to aid in their construction by subscribing to the capital stock of corporations created for that purpose, or to authorize in other ways the creation of debt in unlimited amounts. But since the

adoption of the Constitution of 1851 the whole situation in these particulars has changed, the legislative power with respect to the State having been limited. The same is in large measure true also of the municipalities.

**FIRST, As to the State's power to contract debt,** this is regulated under the first five sections of article 8 of the Constitution. Section 1 limits the power to the supply of "casual deficits in revenues or to meet expenses not otherwise provided for," but in the aggregate debts for even the purposes named cannot exceed \$750,000. Section 2 contains an *exception* to the foregoing; it grants the power to contract debt in case of invasion, of insurrection, of war or of the redemption of the then existing indebtedness. Section 3 reaffirms the limit, except as above specified. Section 4 forbids the loaning of the State credit. Section 5 further forbids the assumption of debts by States. We insert these five sections in full.

**SECTION 1. [Debt limited to seven hundred and fifty thousand dollars].** The State may contract debts to supply casual deficits or failures in revenues or to meet expenses not otherwise provided for; but the aggregate amount of such debts direct and contingent whether contracted by virtue of one or more acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to re-pay the debts so contracted and to no other purpose whatever.

**SECTION 2. [Additional and for what purpose.]** In addition to the above limited power the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to re-pay such debts, and to no other purpose whatever; and all debts incurred to redeem the present outstanding indebtedness of the State shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate.

**SECTION 3. [The State to create no other debt.]** Except the debts above specified in Sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the State.

**SECTION 4. [Credit of State; the State shall not become joint owner or stockholder.]** The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere formed for any purpose whatever.

**SECTION 5. [No assumption of debts by the State.]** The State shall never assume the debts of any county, city, town or township, or of any corporation whatever, unless such debt shall have been created to repel invasion, suppress insurrection or defend the State in war.

The foregoing sections complete the limitation as to State debt and credit. Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above. But they need not be published here.

**SECOND, As to Cities, Towns, Counties, &c.,** so far as the Constitution affects the power of the Legislature to authorize these municipalities to create debt, the limitations are found in section 6 of article 8 and in sections 1, 2 and 6 of article 13. (1) Section 6 of article 8 forbids the General Assembly to authorize cities, &c., to become stockholders in or to raise money or loan credit to aid corporations, &c. (2) Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring corporate powers. (3) Section 6 of article 13 provides that the General Assembly make provision for the organization of cities, &c., by general laws and restrict their debt-making power. These sections are as follows:

**ARTICLE 8, Section 6. [Counties, cities, towns or townships not authorized to become stockholders, &c.]** The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corporation or association whatever; or to raise money for, or loan its credit to, or in aid of, any such company, corporation or association.

**ARTICLE 13, Section 1. [Corporate powers].** The General Assembly shall pass no special act conferring corporate powers.

**Section 2. [Corporations how formed].** Corporations may be formed under general laws; but all such laws may from time to time be altered or repealed.

**Section 6. [Organization of cities, &c.]** The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.



One at first sight would infer from section 6 article 8 above cited that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker vs. The City of Cincinnati, a case which arose under an act of the General Assembly of Ohio entitled "An Act relating to cities of the first class," authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In pursuance of the authority that act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and explicit, the conclusion being that from "the language of the section it is quite evident that it was not intended to prohibit the construction of railroads nor indeed to prohibit any species of public improvements. The section contains no direct reference to railroads nor to any other special classes of improvements or enterprises. The prohibitions are directed only against a particular manner or means by which under the Constitution of 1802 many public improvements had been accomplished."

In compliance with section 6, article 13 (cited above), which provides for the organization of cities etc. by general law, the Legislature has made an elaborate classification of municipal corporations. First they are divided into cities, villages and hamlets. Then cities are divided into two classes, the first class being subdivided into three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census.

Cities in the FIRST CLASS—First grade includes all cities of more than 200,000 inhabitants; second grade all less than 200,000 and more than 90,000 inhabitants; third grade all less than 90,000 and more than 31,500 inhabitants.

Cities in the SECOND CLASS—First grade includes all cities of less than 31,500 and more than 30,500 inhabitants; second grade all less than 30,500 and more than 20,000 inhabitants; third grade all less than 20,000 and more than 10,000 inhabitants; fourth grade all less than 10,000 and more than 5,000 inhabitants.

VILLAGES—Of the first class include all having less than 5,000 and more than 3,000 inhabitants; the second class includes all having less than 3,000 and more than 200 inhabitants.

HAMLETS—According to section 1550 of the Revised Statutes all existing corporations organized as "incorporated villages for special purposes shall be hamlets until advanced to villages."

It is impossible to make any satisfactory generalization with regard to the bonding power the Legislature has granted these municipalities. There are a few sections of the Revised Statutes authorizing bond issues which have a universal application, such as the provision granting power to issue bonds in anticipation of special assessments, but most of the laws for that purpose cover only one class of cities, and many of them are so worded as to apply only to one city, and granting an issue of bonds for a specific purpose. No general laws limiting the powers of municipalities to incur indebtedness have been passed, although section 6, article 13, appears to require it. And yet is it not a question whether that section calls for any legislation of a general nature except a general law "for the organization of cities, &c."?

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Rows: 1890-1893, 1880-1883, 1870-1873.

CITIES, COUNTIES AND TOWNS IN THE STATE OF OHIO.

NOTE.—For places not given in alphabetical order among the following statements, see "Additional Statements" at end of this State.

ADAMS COUNTY.—J. M. WITTENMYER, Aud. County seat is West Union.

Table with 2 columns: Loans (When Due), Turnpike Bonds. Rows: Funding Bonds, Jail Bonds, Redemption Bonds.

AKRON.—W. E. YOUNG, Mayor. CHAS. H. ISBELL, City Clerk. Akron is the county seat of Summit County.

Table with 2 columns: Loans (When Due), Loans (When Due). Rows: Refunding Bonds, Sewer Bonds, Street Improvement Bonds.

INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows: 1899-1889.

AKRON SCHOOL DISTRICT.—F. W. Shirer, Clerk Board of Education.

Table with 2 columns: Refunding Bonds (When Due), School Construction Bonds. Rows: M&N, J&J, M&N, J&J.

ALLIANCE.—FRANK V. CASSADY, Treasurer.

Table with 2 columns: Loans (When Due), Sewer Bonds, Water Works Bonds. Rows: Improvement Bonds, Sewer Bonds, Water Works Bonds.

ASHLAND.—W. O. HELTMAN, Mayor.

Table with 2 columns: Loans (When Due), Bonded debt, Assessed valuation, Real value about, Population in 1890 was, Population in 1899 (est.). Rows: Water-works construct'n, Center St. imp., Claremont Ave. impt, Res. & water-works ext., Main St. imp., Cottage St. impt.

ASHLAND COUNTY.—C. W. McCool, Aud'r.

Table with 2 columns: Loans (When Due), Bonded debt, Assessed valuation, Assessment about 1/2 actual value, Population 1890. Rows: Infirmity Bonds.

ASHTABULA.—FRANK W. WAGNER, Clerk.

Table with 2 columns: Loans (When Due), Valuation (City) 1898, Valuat'n (S. C.) included, Tax rate (City) '99, Tax rate (School Dist.) '99, Population (City) 1890 was, Population (City) '99 (est.). Rows: Refunding Electric Bonds.

ATHENS.—O. E. DAVIS, Mayor. W. B. GOLDEN, Clerk.

Table with 2 columns: Loans (When Due), Improvement Bonds. Rows: Refunding Bonds.

ATHENS CO.—WILBUR F. SCOTT, Auditor.

Table with 2 columns: Loans (When Due), City Hall Improv. Bonds. Rows: County Bonds, Road Improvement Bonds, Deficiency Bonds.

AUGLAIZE CO.—G. A. ORPHAL, Auditor. D. A. CLARK, Treasurer.

Table with 2 columns: Loans (When Due), Bonded debt, Spec'l ass't bonds (add'l), County has no floating debt, Tax valuation 1898, Assessm't 40 to 60 p. c. actual value, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1880 was. Rows: Bridge Bonds, Court House Bonds.

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk.

Table with 2 columns: Loans (When Due), Bonded debt, Floating debt, Total debt, Tax valuation 1898, Tax rate (per \$1,000) '98, Population in 1890 was, Population in 1897 (est.). Rows: Fire department bonds, Street opening bonds, Street paving bonds, Street Imp. Bonds.

BELLAIRE.—ISAAC FREEZE, Mayor. F. A. JACKSON, City Clerk.

Table with 2 columns: Loans (When Due), Water Bonds (Con.), Sinking fund, Net debt, Tax valuation 1900, Assessment less than 1/3 actual val., Total tax (per \$1,000) '99, Population in 1890 was, Population in 1899 was, Interest is payable at Bellaire. Rows: City Notes, Sewer Bonds, Street Paving Bonds, Water Bonds.



BELLEFONTAINE.—M. J. NICHOLS, Clerk.

This village is in Logan County.

Table with columns: LOANS—When Due., FIRE DEPARTMENT BONDS—When Due., and WATER WORKS BONDS—When Due. Includes entries for Electric Light and Paving, Refunding Bonds, and Water Works.

INTEREST on the water-works bonds is payable at Bellefontaine.

BELMONT CO.—MADISON ALDREDGE, Auditor.

County seat is St. Clairsville.

Table with columns: LOANS—When Due., REFUNDING BONDS—When Due., and COURT HOUSE AND JAIL—When Due. Includes entries for County Bonds, Bridge Bonds, and Court House and Jail.

BEREA.—T. J. QUAYLE, Mayor. E. S. LOOMIS, Clerk.

This village is in Cuyahoga County.

Table with columns: LOANS—When Due., WATER BONDS—When Due., and COUNCIL HALL BONDS—When Due. Includes entries for Water Bonds, Electric Light Bonds, and Council Hall Bonds.

INTEREST is payable at the Bank of Berea Co.

BOWLING GREEN.—A. R. CAMPBELL, Mayor. ALEX. WILLIAMSON, Clerk.

This village is in Wood County.

Table with columns: LOANS—When Due., STREET IMPROVEMENT BONDS—When Due., and WATER WORKS BONDS—When Due. Includes entries for Gas, Town Hall, Etc., Street Improvement Bonds, and Water Works Bonds.

BRIDGEPORT.—This village is in Belmont County.

Table with columns: LOANS—When Due., Sewer 5s., Water 5s., and Street Improvement 4s. Includes entries for Sewer, Water, and Street Improvement bonds.

BUCYRUS.—C. F. BIRK, Mayor. W. A. BLICKE, Clerk.

This city is the county seat of Crawford County.

Table with columns: LOANS—When Due., SCHOOL BONDS—When Due., and STREET IMPROVEMENT BONDS—When Due. Includes entries for School Bonds, Street Improvement Bonds, and Jail Bonds.

INTEREST on the street improvement bonds due in 1900 is payable at New York City; on all other bonds at Bucyrus.

BUTLER COUNTY.—HENRY C. GRAY, Aud.

County seat is Hamilton.

Table with columns: LOANS—When Due., BRIDGE BONDS—When Due., and COURT HOUSE BONDS—When Due. Includes entries for Bridge Bonds, Court House Bonds, and Agricultural Society Bonds.

\*The Miami University lands (22,529 acres), appraised at \$1,096,750, are exempt from all State taxes except those for school purposes.

CAMBRIDGE.—T. R. DESELM, Clerk.

This city is located in Guernsey County.

Table with columns: LOANS—Amount., CHAIR FACTORY—When Due., and CEMENTERY BONDS—When Due. Includes entries for Chair Factory, Sewer Bonds, and Cemetery Bonds.

INTEREST on the rolling mill loan is payable in New York and on other loans in Cambridge.

CANTON.—LOUIS N. LEY, Clerk.

This city is the county seat of Stark County.

Table with columns: LOANS—When Due., CURRENT EXPENSE BONDS—When Due., FIRE DEPARTMENT BONDS—When Due., MARKET HOUSE BONDS—When Due., and WATER WORKS BONDS—When Due. Includes entries for Current Expense Bonds, Fire Department Bonds, Market House Bonds, and Water Works Bonds.

INTEREST is paid in part by Kountze Brothers, New York, and in part in Canton.

TOTAL DEBT ETC.—The city's total debt on Mar. 18, 1899, was \$667,532, including water bonds \$190,000, street improvement bonds \$67,696 and current expense bonds \$185,035.

ASSESSED VALUATION in 1898 \$11,368,330; real valuation estimated at \$40,000,000; city tax rate (per \$1,000), \$12.00; total tax rate (per M.) in 1899, \$29.90. In 1891 it was \$12,000,000, real value being about \$26,000,000.

POPULATION in 1895 was 38,627; in 1890 was 26,189; in 1880 was 12,258; in 1870 was 8,660. Population in 1898 (est.), 40,492.

CANTON SCHOOL DISTRICT.—HELEN L. PERKINS, Clerk. Board of Education.

Table with columns: Bonded debt Feb. 15, '99, School tax, 1899, and Assessed valuation 1898. Includes entries for Bonded debt, School tax, and Assessed valuation.

CELINA.—EDWARD SANDFAIR, Mayor. L. BLOND, Clerk.

Celina is in Mercer County.

Table with columns: LOANS—When Due., STREET IMPROVEMENT BONDS—When Due., and WATER WORKS BONDS—When Due. Includes entries for Street Improvement Bonds and Water Works Bonds.

CHICAGO JUNCTION.—LOUIS SIMMER-MACHER, Clerk.—This village is in Huron County.

Table with columns: LOANS—When Due., WATER BONDS—When Due., and 5s, F&A, \$10,000. Includes entries for Water Bonds and 5s, F&A bonds.

CHILLICOTHE.—P. WHITE BROWN, Mayor. W. A. WALLACE, Clerk.

This city is in Ross County.

Table with columns: LOANS—When Due., SCHOOL DIST. BONDS—When Due., and SEWER BONDS—When Due. Includes entries for School Dist. Bonds and Sewer Bonds.

OPTIONAL.—The refunding bonds may be redeemed six each year for seven years beginning Dec. 1, 1902, seven each year for six years beginning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST is payable by the Farmers' Loan & Trust Co., N. Y.

CINCINNATI.—JULIUS FLEISCHMANN, Mayor. PAUL M. MILLIKEN, Auditor.

Cincinnati is situated in Hamilton County.

In 1895 the villages of Avondale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city. The Legislature of 1900 passed a bill providing for the annexation of a number of surrounding villages, subject to a vote of the places affected.

The city Sinking Fund Trustees entered into an agreement with a New York firm in 1898 looking to the refunding of the Cincinnati Southern Railway bonds. This agreement was set aside by Judge Spiegel on Aug. 18, 1898, and upon appeal the State Supreme Court affirmed that ruling. See CHRONICLE, V. 67, p. 189 and 442; V. 68, p. 1143. The Board of Trustees of the Cincinnati Southern Railway has also twice advertised for proposals to refund these bonds, first on Dec. 20, 1898 (see CHRONICLE, Nov. 26, 1898, p. 1122), all bids then received being rejected. They again called for proposals July 19, 1899 (V. 68, p. 1236), but only a small portion had been offered for extension when litigation again blocked further refunding operations. This suit was dismissed on Sept. 7, 1899, by Judge Davis, of the Common Pleas Court, and the case is now (April, 1900) pending in the State Supreme Court on appeal. By agreement made in March, 1900, between the two boards the Board of Trustees will have until July, 1901, to extend time of payment of these bonds, and if refunding is not accomplished by that time the sinking fund Trustees will undertake the operation.—V. 70, p. 495.

Table with columns: LOANS—NAME AND PURPOSE., Interest—Rate, Payable., Principal—When Due., and Outstanding. Includes entries for Bowlder pavement, Cincinnati South. R'y., City hall, and Con. sink. fund.



NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.	Outstand'g.	
Funding.....1874	7	M & N	May 15, 1904	\$992,000	
Hospital, 1876, Letter 83	7	M & N	May 1, 1906	50,000	
Liberty Street viaduct.....	4	J & D	June 1, 1939	*68,000	
House of Refuge bonds, '96.	4	J & J	July 1, 1926	34,000	
Mo Lean Ave. sewer, Let. U2	6	M & N	Nov. 1, 1904	35,000	
do do do	5	M & N	May 1, 1909	*35,000	
Madisonville Ave. bonds, '96	4	J & D	June 1, 1915	16,000	
Orphan asylum, registered..	6	M & S	Mar. 17, 1908	100,000	
Pavement.....	4	J & D	June 1, 1910	*150,000	
do			Subject to call June 1, 1900		
do			Subject to call June 1, 1911		
do			Subject to call June 1, 1901		
do			Subject to call June 1, 1912		
do			Subject to call June 1, 1902		
do			Subject to call June 1, 1914		
do			Subject to call June 1, 1904		
do			3 1/2s J & D Dec. 1, 1917		
do			Subject to call Dec. 1, 1907.		
Trunk sewer.....	4	J & D	June 1, 1929	*50,000	
do			Subject to call after June 1, 1919		
do	1893	4	J & D June 1, 1932	300,000	
do			Subject to call after June 1, 1922		
University, Letter H2.....	4	J & J	July 1, 1918	*100,000	
Waterworks, Letter F.....	6	A & O	Oct. 15, 1900	93,000	
do Letter K.....	6	J & D	June 15, 1900	70,000	
do	1891.	4	J & D June 1, 1911	*199,000	
do			Subject to call after June 1, 1901		
do	1898.	3 1/2	F & A Aug. 1, 1938	*540,900	
do			Subject to call after Aug. 1, 1918		
do	1899	3	F & A Aug. 1, 1939	*1,000,000	
do			Subject to call after Aug. 1, 1919.		
Viaduct bonds.....	4	J & D	June 1, 1922	*350,000	
do			Subject to call after June 1, 1912		
Workhouse imp., 1893.....	4	J & D	June 1, 1923	*100,000	
Avenue bonds.....	4	J & D	June 1, 1912	55,000	

**AVONDALE—**

Sewer loan.....	5	Various	1904-1917	\$57,500
Sidewalk bonds.....	5	J & J	July 1, 1913	2,500
Street improvement.....	4	Various	1921-1925	230,000
Fire and police inupt.....	5	Various	1914-1923	74,500
Turnpike & improvem't.....	5	M & N	May 1, 1914	25,000
Water loan.....	5	J & J	Jan. 1, 1907	75,000

**CLIFTON—**

Gen. improvement bonds....	4 1/2	J & J	July 1, 1918	\$99,500
do do	4 1/2	M & N	May 1, 1920	50,000
Sewer bonds.....	4 1/2	J & J	July 1, 1917	50,000
Water bonds.....	5	J & J	Jan. 1, 1906	20,000
do	4 1/2	A & O	Apr. 15, 1922	12,000

**LINWOOD—**

Water-works & elec.-lgt bds.	6	A & O	April 1, 1904	\$3,000
do do	5	A & O	Aug. 1, 1923	29,000
do do	5	A & O	Feb. 1, 1923	40,000

**RIVERSIDE—**

Street and sewer improve't.	5	Various	1902-1922	11,000
do do	5	J & D	Dec. 1, 1912	19,000

**WESTWOOD—**

Town-hall bonds.....	6	J & J	July 1, 1908	**\$11,300
do do	6	F & A	Feb. 1, 1909	**2,400

**PAR VALUE OF BONDS.**—The bonds in the above table marked thus \* are, in whole or in part, \$500 pieces. Bonds marked thus \*\* are in whole or in part, \$100 pieces, or uneven amounts. All others, \$1,000.

**INTEREST** on bonds is payable at the American Exchange National Bank of New York and the Third National Bank of Cincinnati, which are the authorized agents of the trustees of the sinking fund.

**TOTAL DEBT, SINKING FUND, ETC.—**

	Jan., 1900.	Jan., 1899.	Jan., 1898.	Jan., 1897.
Tot. bonded debt.....	\$27,371,600	\$27,185,700	\$27,451,800	\$28,526,000
Sinking fund.....	1,825,143	2,016,168	1,969,341	2,574,751

Net debt.....	\$25,546,457	\$25,169,532	\$25,482,459	\$25,951,249
Water debt (incl'd).....	\$2,081,900			\$1,409,500

There were outstanding on Jan. 1, 1900, street bonds to the amount of \$1,206,157.46 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of \$1,045,128.99, together with \$92,500 bonds of the Board of Education, were held by the sinking fund, those, and the cash on hand amounting to \$687,514.58, being applicable to the payment of the general bonds.

**CITY PROPERTY.**—The city owns the Cincinnati Southern Railroad. The rental received for the road is \$1,090,000 till 1901 and then \$1,250,000 till 1906, when lease expires. A proposition to sell the road to the Cincinnati Hamilton & Dayton Railway and the Southern Railway was voted on August 3, 1896, and defeated—V. 63, p. 153, 228. The State Legislature in 1898 passed a bill permitting an election to vote to extend the lease beyond 1906 (V. 66, p. 900), but at this date (April, 1900,) no proposition has yet been submitted. The water-works pay the interest and sinking fund on all water bonds.

**ASSESSED VALUATION, ETC.**—The net debt on Dec. 31, assessed valuation and tax rate, have been as follows.

Years.	Net Debt.	Assessed Val'n.	Tax per \$1,000
1899.....	\$25,546,456	\$197,020,800	\$25.74
1898.....	25,169,532	196,141,670	25.30
1897.....	25,482,459	196,818,200	26.18
1896.....	25,951,249	198,536,580	26.40
1895.....	25,465,867	188,484,880	28.32
1890.....	24,723,068	177,773,240	26.66
1885.....	24,468,405	170,086,968	26.86
1880.....	23,953,981	167,535,356	31.00

**POPULATION.**—In 1890 population was 296,908; in 1880 it was 255,139; in 1870 it was 216,239. Population in 1899 about 435,000.

**CINCINNATI SCHOOL DISTRICT—**

Bonded debt Sept. 1, '99.	\$613,200	Asses'd valuat'n '99.	\$203,115,320
Sinking fund assets.....	101,200	School tax (per \$1,000) 1899.	\$4.48
Net debt Sept. 1, 1899..	512,000		

**CIRCLEVILLE.—CHAS. NAUMANN.**

The city is situated in Pickaway Co.

LOANS—	When Due.	Total debt Mar. 8, 1900	\$46,000
HALL AND LIBRARY—		Tax valuation, 1899....	3,014,606
6s, \$10,000.....	Sept. 1, 1905	Total tax, per \$1,000 1899.	\$29.50
REFUNDING BONDS—		Population in 1890 was.....	6,556
6s, \$34,000.....	Sept. 1, 1911		

**CLERMONT COUNTY.—JOHN W. DAVIS.**

Auditor.—County seat is Batavia.

LOANS—	When Due.	Total debt Apr. 1, 1900.	\$122,200
DEFICIENCY BONDS—		Assessed valuat'n, real.	7,877,350
5s, .....		Assessed valuat'n, p'snl	2,590,230
JAIL BONDS—		Total valuation 1899..	10,467,580
6s, .....		Tax rate (per \$1,000), '99..	11.64
BRIDGE BONDS—1897—		Population in 1890 was.....	33,553
5s, .....	1906	Population in 1900 (est.)...	37,000

**CLEVELAND.**—{ JOHN H. FARLEY, Mayor.  
CHARLES P. SALEN, Auditor.  
Cleveland is situated in Cuyahoga County. [\$3000,000 water bonds are offered for sale May 1, 1900.]

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		GIDDINGS BROOK BONDS—	
5s, J&D, \$125,000.....	June, 1907	4s, A&O, \$50,000.....	Oct. 1, 1918
4s, A&O, 150,000.....	Oct. 1, 1904	PUBLIC LIBRARY BONDS—	
4s, J&D, 150,000.....	June, 1903	5s, A&O, \$250,000.....	Oct. 1, 1918
5s, J&D, 232,000.....	June, 1904	SEWER BONDS—	
4s, J&J, 175,000.....	Jan., 1901	5s, A&O, \$106,000.....	Oct. 1, 1900
4s, M&N, 60,000.....	May, 1901	4s, A&O, 30,000.....	Apr. 1, 1901
4s, A&O, 100,000.....	Oct., 1902	4s, A&O, 56,000.....	Oct. 1, 1902
4s, J&J, 100,000.....	Jan., 1903	4s, A&O, 31,000.....	Oct. 1, 1901
4s, J&D, 75,000.....	June, 1903	5s, A&O, 37,000.....	Oct. 1, 1901
5s, A&O, 20,000.....	Oct., 1900	5s, A&O, 6,000.....	Oct. 1, 1902
5s, A&O, 285,000.....	Oct., 1903	4s, A&O, 51,000.....	A.O., 1903
4s, M&N, 30,000.....	May, 1900	4s, A&O, 20,000.....	Apr. 1, 1904
4s, A&O, 60,000.....	Oct., 1900	4s, A&O, 23,000.....	Oct. 1, 1905
4s, A&O, 30,000.....	Oct., 1902	4s, A&O, 78,000.....	Apr. 1, 1906
4s, A&O, 25,000.....	Oct. 1, 1903	4s, A&O, 29,000.....	Oct., 1906
4s, A&O, 45,000.....	April 1, 1906	4s, A&O, 262,000.....	Oct. 1, 1907
4s, A&O, 90,000.....	Oct. 1, 1907	4s, A&O, 295,000.....	Oct. 1, 1908
4s, A&O, 90,000.....	Apr. 1, 1926	4s, A&O, 291,000.....	Apr. 1, 1909
4s, A&O, 249,000.....	Oct. 1, 1926	4s, A&O, 23,000.....	Oct. 1, 1916
4s, A&O, 65,000.....	Oct. 1, 1900	4s, A&O, 30,000.....	Oct. 1, 1917
4s, A&O, 100,000.....	Oct. 1, 1911	4s, A&O, 200,000.....	Oct. 1, 1921
4s, A&O, 100,000.....	Oct. 1, 1912	4s, A&O, 110,000.....	Oct. 1, 1926
CANAL BONDS—		4s, A&O, 240,000.....	Sept. 30, 1926
5s, A&O, \$150,000.....	Oct., 1903	GARBAGE PLANT BONDS—	
FIRE DEPARTMENT—		4s, A&O, 100,000.....	Oct. 1, 1916
5s, A&O, \$100,000.....	Oct., 1902	STREET IMPROVEMENT BONDS—	
5s, A&O, 147,000.....	Oct., 1903	6s, M&S, \$11,130.....	Sept., 1900
PARK BONDS—		6s, M&S, 13,130.....	Sept., 1901
4s, A&O, \$500,000.....	Oct. 1, 1923	6s, M&S, 10,750.....	Sept., 1902
4s, A&O, 500,000.....	Apr. 1, 1924	6s, M&S, 4,000.....	Sept., 1903
4s, A&O, 600,000.....	Apr. 1, 1927	6s, M&S, 4,000.....	Sept., 1904
4s, A&O, 400,000.....	Apr. 1, 1928	6s, M&S, 2,800.....	Sept., 1905
4s, A&O, 500,000.....	Oct., '29&'31	STREET OPENING BONDS—	
4s, A&O, 500,000.....	Oct., '33&'35	4s, A&O, \$5,000.....	Oct. 1, 1900
FUNDED DEBT—		STREET IMPROVEMENT NOTES—	
5s, A&O, \$156,000.....	Oct., 1900	5s, M&N, \$1,161,085.....	1904
5s, A&O, 39,000.....	Oct., 1901	BROOKLYN BONDS—	
5s, M&N, 100,000.....	Nov., 1901	6s, M&S, \$1,700.....	Sept., 1900
4s, A&O, 227,000.....	Oct., 1902	6s, M&S, 1,850.....	Sept., 1901
4s, A&O, 46,000.....	April, 1902	WATER WORKS—	
4s, A&O, 100,000.....	Apr. 1, 1904	6s, J&J, \$12,000.....	July, 1903
4s, A&O, 276,000.....	Oct. 1, 1916	4 1/2s, A&O, 400,000.....	Apr., 1902
4s, A&O, 225,000.....	Oct. 1, 1908	4s, J&J, 100,000.....	Jan., 1903
4s, A&O, 265,000.....	Oct. 1, 1909	4s, A&O, 200,000.....	Apr., 1903
POLICE STATION—		4s, A&O, 200,000.....	Oct. 1, 1905
5s, M&N, \$20,000.....	May, 1901	3-65s M&S, 100,000.....	Sept., 1902
4s, A&O, 100,000.....	Oct., 1917	4s, M&S, 275,000.....	Mar. 1, 1910
RIVER AND HARBOR BONDS—		4s, A&O, 500,000.....	Apr. 1, 1917
4s, A&O, \$500,000.....	Oct. 1, 1926	4s, A&O, 600,000.....	Oct. 1, 1926
4s, A&O, 250,000.....	Oct. 1, 1928		
4s, A&O, 100,000.....	Oct. 1, 1919		

**PAR VALUE.**—All bonds are for \$1,000 each.

**INTEREST** is payable at American Exchange Nat. Bank, New York.

**TOTAL DEBT, SINKING FUNDS, ETC.—**

Bonds and notes Jan. 1, 1900.....	\$13,142,445 00
Water debt included in above.....	\$2,387,000 00
All sinking funds.....	1,965,994 04
	4,352,994 04

Net debt Jan. 1, 1900.....	\$8,789,450 96
Cleveland debt limit (7 p. c. of ass. val.)	\$10,155,038 95
Reserve under Ohio (Cleveland) debt limit	\$1,365,587 99

**WATER WORKS.**—The city owns its water works. The income from water rents and fees in 1899 amounted to \$715,554 21.

**ASSESSED VALUATION ETC.**—Assessed at about 35 per cent of its actual value.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1899.....	\$145,071,985	\$29.40	1890.....	\$99,614,055	\$29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30
1895.....	134,562,905	28.50			

**POPULATION.**—In 1890 population was 261,353; in 1880 it was 160,146; in 1870 it was 92,829. Population in 1900 (local est.), 400,000.

**CLEVELAND SCHOOL DISTRICT.—CHAS. P. SALEN,**  
Auditor; CHAS. H. CURRAN, Deputy Auditor.

LOANS—	When Due.	4s, M&N, \$300,000.....	May 1, 1908
6s, M&S, \$30,000.....	Sep. 1902 to '16	Total debt Jan. 1, 1900.	\$1,195,000
5s, J&D, 100,000.....	June		



Table with columns: NAME AND PURPOSE, Interest (P. Cl., Payable), Principal (When Due, Outstand'g.). Rows include City Hall refunding, City Prison refunding, Gas and light, Police and fire, etc.

Table with columns: LOANS—SEWER BONDS—, LOANS—SEWER BONDS—(Con.)—, LOANS—WATER BONDS—, LOANS—STREET IMPROVEMENT BONDS—, LOANS—STREET IMPROVEMENT BONDS—payable by assessment—.

INTEREST on police deficiency bonds of 1888, the main trunk sewer bonds of 1893, the Boston loan, the sewer farm loan, the Poor fund loan, the Scioto River Dam loan and on assessment bonds is payable at the City Treasurer's office; other interest at the National Park Bank, New York City.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, Oct. 1, '99, Jan. 1, '99, Jan. 1, '98, Jan. 1, '97. Rows include Total bonded debt, Sinking funds, Net debt, Water debt, Floating debt.

\* Contingent liability to contractors. The total bonded debt as given for October 1, 1899, included street improvement bonds payable by special assessment to the amount of \$2,252,100.

Table with columns: ASSESSED VALUATION, ETC.—, Years, Net Debt, Asses'd Val., Tax p. \$1,000. Rows for years 1899, 1898, 1897, 1896, 1895, 1894, 1890, 1885.

POPULATION.—In 1890 population was 88,150; in 1880 it was 51,647; in 1870 it was 31,274; in 1899 (est.) 140,000.

Table with columns: COLUMBUS SCHOOL DISTRICT.—J. A. Williams, Clerk. LOANS—, LOANS—, When Due. Rows include A&O \$85,000, J&D \$85,000, A&O \$110,000, etc.

Table with columns: COSHOCTON.—FRED. WAGNER, Clerk. This village is in Coshocton County. LOANS—, WATER WORKS—, SCHOOL HOUSE—, CEMETERY BONDS—, Total debt Sept. 1, 1899, Tax valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1899 (est.).

Table with columns: CRESTLINE.—Sited in Crawford County. LOANS—, LOANS—, When Due. Rows include Building bonds, Gen'l improvement bonds, Street improvement bonds, Water-works improvement.

Population in 1890 was 2,911. INTEREST on general improvement bonds is payable in N. Y. City; on remaining issues in Crestline.

Table with columns: CUYAHOGA CO.—, { W. E. CRAIG, Auditor. M. A. LANDER, Treasurer. County seat is Cleveland. The State Supreme Court has declared illegal an Act passed April 27, 1893, authorizing the issuance of bonds by a county containing a city of the first class, second grade, for the purpose of building an armory in such city. Under this decision the armory bonds included below are illegal, but under a law passed by the General Assembly in 1899 the holders of bonds may bring suit for reimbursement. See CHRONICLE, V. 69, p. 1025. Suit was brought and resulted adversely to the complainants.—V. 70, p. 241. LOANS—, When Due. Rows include So. Rocky River Bridge, Armory bonds, Brooklyn Bridge, Chagrin River Bridge.

Table with columns: DARKE CO.—GEORGE W. SIGAFOOS, Auditor. County seat is Greenville. INFIRMARY BONDS—, DITCH BONDS—, BONDING DEBT MAR. 1, 1900. Rows include 6s \$20,000, 6s \$3,500, 6s \$27,500, Bonded debt \$51,000.

DAYTON.—{ JESSE R. LINDEMUTH, Mayor. ROBERT H. FERGUSON, Comptroller. This city is the county seat of Montgomery County.

Table with columns: LOANS—, STREET PAVING BONDS—(Con.)—, FIRE DEPARTMENT BONDS—, GARBAGE CREMATORY BONDS—, STREET IMPROVEMENT BONDS—, FUNDED DEBT BONDS—, GENERAL STREET IMP'T BONDS—, PARK STREET SEWER BONDS—, SEWER BONDS—, POLICE DEFICIENCY BONDS—, STREET PAVING BONDS—, WOLF CREEK IMP'RVT BONDS—, SEWER DISTRICT BONDS—.

TOTAL DEBT, ETC.—The subjoined statement shows Dayton's municipal debt, the tax rate levied for all purposes (State, county, city and school), etc.

Table with columns: Years, Total Debt Mar. 1, Assessed Val., Tax p. \$1,000. Rows for years 1900, 1899, 1898, 1897, 1895, 1885, 1875, 1870.

The total debt March 1, 1900, was \$2,310,000, including a water debt of \$701,000. In addition to the total general debt there were outstanding on March 1, 1900, special assessment bonds to the amount of \$756,000; principal and interest payable from assessments upon abutting or benefited property. All of said bonds are due and payable in from one to ten years.

The sinking fund assets on March 1, 1900, amounted to \$618,707.38. The actual valuation of property is estimated at about \$100,000,000.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each, interest payable at the American Exchange National Bank, New York City.

POPULATION.—According to a local census taken in February, 1896, it was 79,331; in 1890 it was 61,220; in 1880 it was 38,678.

Table with columns: DAYTON SCHOOL DISTRICT.—William G. Haevssler, Clerk Board of Education. DEFICIENCY BONDS—, SCHOOL BONDS—, Rows include 4s J&J \$83,000, 4s J&J \$30,000, 4s J&J \$27,000, 4s M&N \$50,000.

DEFIANCE.—J. J. MALLEY, Clerk. County seat of Defiance County.



**LOANS.—** *When Due.*

**LIBRARY BOND—**  
5s, \$1,000.....1902

**ELECTRIC LIGHT BONDS—**  
4 1/2s, M&S, \$25,000...Mar., 1904 to (\$1,000 each M&S) Mar., 1916

**REFUNDING BONDS—**  
4 1/2s, \$25,000.....1917  
5s, \$25,000 Mar. 1, 1902  
5s, \$29,000...1899 to 1912  
4 1/2s, M&S, 20,000...Sept. 1, '10 to (\$1,000 each M&S.) Mar. 1, 1920  
4s, M&S, \$21,000...Mar. 1, 1910 to (\$1,000 each M&S.) Mar. 1, 1920

**SEWER BONDS—**  
5 1/2s, \$1,000.....

**SEWER BONDS—(Con.)—**  
5s, \$5,400.....

**STREET IMPROVEMENT BONDS—**  
6s, \$49,400.....  
5 1/2s, \$6,000.....  
5s, \$58,000.....  
4 1/2s, \$15,000...Mar., 1901-'10  
Bonded debt Nov. 1, '99..\$240,800  
Assessed valuation '99..2,241,490  
Tot. tax rate (per \$1,000) '98..\$38'00  
Population in 1890 was.....7,694  
Population 1899 (est.).....10,000  
Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.

**LOANS—** *When Due.*

**REFUNDING BONDS—**  
6s, \$14,000.....1900-1906  
4s, M&S, 29,734...Mar. 1, '18-'19  
4 1/2s, M&S, 9,867...Sept. 1, 1918  
4s, M&S, 50,000...Sept. 1, 1919

**WATER WORKS BONDS—**  
5s, \$150,000.....  
Total debt Aug. 1, '99... 623,074

Water debt (included).. \$200,000  
Tax valuation 1898..... 2,442,430  
Real valuation 1898..... 4,000,000  
Tax rate (per \$1,000) '98...\$36'80  
Population in 1890 was.....5,885  
Population in 1899 (est.)...10,000  
Interest on Water 5s due 1910 is payable at the Shoe & Leather Bank New York City.

**EAST LIVERPOOL.—** {W. C. DAVIDSON, Mayor.  
J. N. HANLEY, Clerk.

This city is in Columbiana County.

**LOANS—** *When Due.*

**STREET IMPROVEMENT BONDS—**  
5 '86s, \$79,312.....  
4s, M&N, \$15,000 .. May 1, 1903 (\$1,000 due yearly) to May 1, 1917  
5s, M&S, \$14,000 Sept. 1, 1900 to (\$1,000 due yearly.) Sept. 1, 1913  
4s, M&N, \$15,000..... 1900-1914  
6s, Sept., 26,045 ..Sept., 1900-'04  
6s, Mar., 26,329 ..1901 to 1905  
See V. 70, p. 243, for maturities.

**LIBRARY BONDS—**  
4s, J&D, \$20,000.....Dec. 1, 1919

**REFUNDING—**  
6s, J&D, \$6,000.....June 1, 1900 (\$1,000 due yearly) to June 1, 1905  
5s, M&S, \$33,000...Sept. 1, 1924  
Optional after Sept. 1, 1914

**LOANS—** *When Due.*

**WATER BONDS—**  
4s, M&N, \$24,000...May 24, 1937  
Optional after May 24, 1917

**WATER BONDS—**  
5s, A&O, \$15,000...April 1, 1918  
Optional after April 1, 1898  
5s, J&J, \$90,000...July 1, 1920  
Optional after July 1, 1900  
5s, J&D, \$18,500...June 1, 1923  
Total debt Jan. 1, 1899... 296,813  
Sinking fund..... 18,675  
Net debt Jan. 1, 1899... 276,138  
Water debt (included)... 147,500  
Tax valuation 1898.....3,205,320  
Total tax (per \$1,000) '99 \$31'80  
Population in 1890 was.....10,956  
Population in 1899 was.....16,000

**EAST LIVERPOOL SCHOOL DISTRICT.—** W. B. HILL, Clerk.

**SCHOOL BONDS—**  
5s, A&O, \$18,000...Oct., 1900-1908  
5s, J&D, 50,000...June 1909-1933  
6s, J&J, 4,000...Jan. 1, 1901-'02  
4s, M&S, 6,000...Sept., 1903-1905  
4s, A&O, 6,000...Oct., 1906-1908

4s, F&A, \$25,000...Aug., 1911-1923  
Total debt Feb. 27, 1900.. \$109,000  
School tax (per \$1,000)... \$9'00  
Assessed valuation, '99..3,331,980  
Population in 1890 was.....10,956  
Population 1897.....15,957

**ELYRIA CITY.—** W. H. PARK, Clerk.

This city is situated in Lorain County.

**LOANS—** *When Due.*

**CITY HALL BONDS—**  
6s, J&J, \$6,000 ..Sept., 1909

**SEWER BONDS—**  
6s, \$5,400.....  
6s, an'y, 500.....Sept. 1, 1900  
6s, M&M, 3,000...May, 1900-1905

**STREET IMPROVEMENT BONDS—**  
6s, Various, \$33,294...1898-1901  
Part due yearly.

6s, A&O, \$3,000...Oct., 1900-'04

**WATER WORKS BONDS—**  
4 1/2s, J&J, \$150,000...July 1, 1909 (\$10,000 yearly) to July 1, 1923

**LOANS—** *When Due.*

4 1/2s, J&J, \$45,000...July 1, 1924 (\$10,000 yearly) to July 1, 1928  
Interest payable at Elyria City.  
Bonded debt Mch., 1900. \$82,626  
Floating debt ..... 14,000  
Total debt Mch. 1, 1900. 96,626  
Sinking fund assets..... 12,528  
Water debt (add't'l)..... 195,000  
Total valuation 1900.....2,850,000  
Assessment about 1/3 actual value.  
Tax rate (per \$1,000) 1900..\$32'50  
Population in 1890 was.....5,611  
Population in 1899 (est.)...10,000

**ELYRIA SCHOOL DISTRICT.—** J. C. HILL, President.

**LOANS—** *When Due.*

6s, J&J, \$9,500.....1900-1918 (\$500 due yearly) on July 1).  
6s, F&A, \$18,000 ...Aug., 1900-06 (\$1,500 each F&A).

Bonded debt Apr. 1, 1900..\$27,500  
Assessed valuation '99...2,900,000  
Assessment about 1/3 actual value.  
School rate (per M.) 1899...\$10'00  
Population in 1899 (est.)...10,000

**EVANSTON.—** W. M. H. KRAPP, Clerk.

This village is in Hamilton County.

**LOANS—** *When Due.*

Water bonds..... \$11,000  
Cementwalk & light bonds. 6,976  
Fire bonds..... 1,000  
Street and sewer assessment bonds..... 55,962

Total debt Jan. 2, 1900... \$74,938  
Assessed valuation 1899. 400,000  
Assessment abt. 40% actual value.  
Total tax rate (per M.) '99.. 23'80  
Population in 1900 (est.).... 2,000

**FAYETTE CO.—** JOHN CRAIG, Auditor.

County seat is Washington C. H.

**LOANS—** *When Due.*

**REFUNDING DEBT—**  
6s, M&S, \$15,000...Sept. 1, 1903  
6s, J&D, 15,000 ...Dec. 1, 1905  
6s, M&S, 15,000...Sept. 1, 1908

**ROAD AND DITCH BONDS—**  
6s, \$4,000.....Oct. 1, 1901  
6s, \$16,600.....Jan. 1, 1903  
Bonded debt Apr. 1, 1900..\$65,000  
Sinking fund assets..... 8,301

Net debt Apr. 1, 1900....\$56,699  
Floating debt (additional). 26,231  
Tax valuation, real... 9,618,920  
Tax valuation, person'l 3,580,565  
Total valuation 1899...13,199,480  
Assessment is abt. 1/2 actual value.  
State & Co. tax (per M.) '99..\$8'80  
Population in 1890 was....22,309  
Population in 1899 (est.)...25,000

INTEREST payable at Auditor's office.

**FINDLAY.—** {GEO. NEMEYER, Mayor.  
A. W. RAY, Clerk.

This city is the county seat of Hancock County.

**LOANS—** *When Due.*

**CITY BONDS—**  
4 1/2s, \$9,000 .. 1901-1908  
4 1/2s, \$7,500...1900-1910  
6s, \$10,000...1903-1912

**GAS BONDS—**  
6s, \$60,000...1900-1907  
5s, \$20,000...1901 & 1906

**STREET IMPROVEMENT BONDS—**  
6s, \$97,130.....1900-1909

**WATER BONDS—**  
6s, \$50,000...1907 & 1922  
6s, \$13,000...Aug., 1922

**WATER BONDS—(Con.)**  
5s, \$150,000...Mar. 1, 1908  
5s, \$25,000...Apr. 1, 1914  
5s, \$25,000...Apr. 1, 1919  
5s, A&O, \$25,000...Oct. 1, 1921

**SEWER, ETC.—**  
6s, \$35,125...1900 to 1909  
Total debt Mar. 1, 1900..\$521,755  
Water debt (included)... 283,000  
Tax valuation 1899.....6,342,350  
Tax rate (per \$1,000) '99...\$32'00  
Population in 1890 was....18,553  
Population in 1895 (est.)...21,500

INTEREST is payable at the Fourth National Bank, New York City.  
CITY PROPERTY.—The city owns its water works and gas plant.

**FOSTORIA.—** J. M. SCHATZEL, Clerk.

This city is in Seneca County.

**LOANS—** *When Due.*

**SEWER BONDS—**  
6s, \$259,000.....1899-1910

**LOANS—** *When Due.*

**STREET IMPROVEMENT—**  
6s, \$112,473.....1899-1911

**FRANKLIN.—** This village is in Warren County.

**LOANS—** *When Due.*

**WATERWORKS & VILLAGE DEBTS—**  
5s, \$62,000.....1901-1923  
Bonded debt Sept. 1, '98...\$62,000  
Cash on hand..... 3,620

Net debt Sept. 1, 1898... \$58,380  
Tax valuation 1898..... 978,001  
Total tax (per \$1,000) '98 \$28'90  
Population in 1890 was.....2,729  
Population in 1880 was.....2,385

**FRANKLIN CO.—** {W. H. HALLIDAY, Auditor.  
NELSON A. SIMS, Treasurer.

County seat is Columbus.

**LOANS—** *When Due.*

**BRIDGE EMERGENCY NOTES—**  
5s, M&S, \$120,000...M&S 1901-03 (\$20,000 each M & \$30,000 each S)

**DEFIC'Y & BRIDGE BONDS—**  
5s, M&S, \$25,000 Sept. 1, 1903  
4 1/2s, \$400,000.....  
6s, J&D, 15,000...1900-1902 (\$5,000 yearly on Dec. 1.)

**DEFIC'Y & BRIDGE Bds.—(Con.)**  
5s, M&N, \$114,000...1900 to 1918 (\$6,000 yearly on May 1.)  
6s, \$259,000.....  
4s, A&O, \$114,000...Apr. 1, 1901-'19  
Total debt Apr. 1, '99... \$919,000  
Tax valuation, 1898...84,289,620  
Assessment about 1/2 actual value.  
State & Co. tax (per M.) '99..\$8'69  
Population in 1890 was....124,087

**FREMONT.—** C. F. BELL, Clerk.

This city is in Sandusky County.

**LOANS—** *When Due.*

Street Improv. 5s, \$66,100...1916  
do do 6s, 78,700 ...1914  
do do 4s, 2,500...1900-'04  
do do 5s, 5,000...'99-1905  
do do 4s, 16,000...Apr. 1, '09 (part subject to call after 1899.)  
4s, A&O, \$11,500 ...Oct., 1900, to (\$500 each A&O.) ...Oct., 1911  
Water 5s.....\$71,000...1904  
Water 4s, \$4,000.....April, 1906

**REFUNDING BONDS—**  
4s, \$7,950.....  
4s, \$10,700...Apr., 1900-'08  
4s, A&O, 13,800...Apr. 1, 1903 to (\$1,000 each A&O.) ...Oct. 1, 1909  
Total debt Nov. 28, 1900..\$232,300  
Water debt (included) ... 61,500  
Tax valuation 1899.....2,352,875  
Total tax (per \$1,000) '98..\$33'40  
Population in 1890 was.....7,141  
Population in 1900 (est.)....9,000

**GALION.—** J. R. HOMER, Mayor.

This city is in Crawford County.

**LOANS—** *When Due.*

Elec. light 5 & 6s, \$35,000...'04-'06  
Judgment 5s..... 8,000...1906  
Refunding 6s..... 87,000...1912  
Total debt Feb. 1, 1900...\$131,800  
Tax valuation 1899.....2,500,000  
Actual value (est.) 1898..5,000,000

Tax rate (per \$1,000) '99...\$31'00  
Population in 1890 was.....6,326  
Population in 1900 (est.)....9,000

**School District Bonds—**  
4 1/2s, M&S, \$15,000...Mar. 1, 1904 to (\$500 each M&S.) ...Sept. 1, 1918

INTEREST on bonds due January 1, 1906, is payable at Galion.

**GALLIA CO.—** JAMES T. HANSON, Auditor.

County seat is Gallipolis.

**LOANS—** *When Due.*

**TURNPIKE BONDS—**  
5s, \$40,000...1905-09-11-15  
\$10,000 due each year on Jan. 15  
5s, \$5,000...Jan. 15, 1913  
5s, \$30,000...1914 & 1916  
\$15,000 due each year on Jn. 15  
4s, F&A, \$60,000...Aug. 17, 1917  
5s, \$65,000...July 1, 1900 (\$3,500 to 1902; \$4,000, 1903-'05; \$4,000 to 1907; \$5,000 to 1909; \$5,500 in 1910; \$6,000 in 1911 & 1912, and \$6,500 in 1913.)  
5s, A&O, 40,000 ... Apr. 6, 1918  
5s, J&J, 60,000...July 28, 1919  
Interest paid by County Treasurer.  
Bonded debt Mar. 1, 1900..\$325,500  
Tax valuation 1899.....6,522,418  
Real valuation.....15,000,000  
Tax rate (per M.) 1899.....4'00  
Population in 1890 was....27,005  
Population in 1899 (est.)...33,000

**GALLIPOLIS.—** {M. F. MERRIMAN, Mayor.  
T. E. BRADBURY, City Clerk.

This city is in Gallia County.

**LOANS—** *When Due.*

**WATER BONDS 1894—**  
5s, \$85,000...Feb. 25, 1914  
5s, M&N, 2,000...Nov. 1, 1916

**REDEMPTION BONDS—**  
6s, \$26,000.....1899-1904 (Various amts. in 99-'00 & '04.)  
5s, \$11,000.....1906-1907  
5s, \$61,000.....1910-1916 (Various amounts each F&A.)  
5s, F&A, \$10,500...Aug. 25, 1917  
5s, F&A, 9,000...Feb. 25, 1918  
5s, F&A, 7,000...Aug. 1, 1918  
5s, F&A, 13,000...Aug. 25, 1919  
5s, F&A, 6,000...Feb. 25, 1920

**STREET IMPROVEMENT—**  
5s, \$17,000.....1910-1912 (Part due each F&A.)  
5s, F&A, \$31,500...Aug. 25, 1900-'08  
5s, F&A, 13,500... Aug. 25, 1909  
Total debt Jan. 15, 1900..\$275,000  
Interest payable at City Treas'ry.  
Assessed valuation, real\$1,068,390  
Ass'd valuation, pers'l... 816,212  
Total valuation 1899.... 1,884,602  
Assessment about 3/5 actual value.  
Total tax (per \$1,000) '99...\$31'20  
Population in 1890 was....4,498  
Population 1897, about.....6,885

The street improvement bonds have been declared unconstitutional, but interest is being paid promptly upon all the bonds.

**GLENVILLE.—** IRA. C. FARLEY, Clerk.

This village is in Cuyahoga County.

**LOANS—** *When Due.*

**SEWER BONDS—**  
6s, A&O, \$8,500 ...Oct., 1900, to (\$500 each A&O) Oct., 1908  
FIRE, WATER, LIGHTING, ETC.  
4 1/2 to 6, \$136,200 ...1899 to 1917  
5s, A&O, 21,000...Oct. 1, 1919

Bonded debt Sept. 1, '98 \$136,200  
Sinking fund assets..... 29,170  
Net debt sept. 1, 1898. 107,030  
Assessed valuation '98. 1,200,000  
Tax rate (per \$1,000) '98 35'60  
Population 1899 (est.)... 5,000

**GLENVILLE SCHOOL DISTRICT.—** CHESTER L. ARTHUR, Clerk Board of Education.

[\$30,000 bonds are offered for sale April 4, 1900.]

**LOANS—** *When Due.*

5s, A&O, \$31,000...Oct., 1900-30  
Bonded debt Jan. 1, 1900..\$31,000

Assessed valuation '98..\$1,200,000  
School tax (per M.) 1899....14'00  
Population in 1900.....6,000

**GREENFIELD.—** JNO. W. CASE, Treasurer.

This village is in Highland County.

Water 5s, \$35,000.....1911  
Electric 6s, 20,000.....1911  
Improvement 6s, \$15,700.....  
Total debt Feb. 25, 1900...\$72,200  
Tax valuation 1899...\$1,106,565

Total tax rate (per M.) '99..\$34'00  
Population in 1890 was.....2,464  
Population in 1880 was.....2,100  
Population in 1896 (est.)....4,500

**GREENVILLE.—** ELIOT M. MILLER, City Clerk.

This city is in Darke County.



LOANS—	When Due.
4s, Jan., \$66,000	Jan., 1901-'15
WATER WORKS BONDS—	
5s, .....	\$19,000.....Dec. 12, 1917
5s, .....	5,000.....Oct. 27, 1902
5s, .....	56,000.....Dec. 12, 1918
SEWER BONDS—	
4s, M&S, \$3,000	.....Mar., 1918
4s, M&S, 70,000	.....Mar., 1919-1928

NATURAL GAS REFUND. BONDS—	When Due.
6s, .....	\$60,000.....1900-1905
(\$10,000 yearly on June 1.)	
Total debt Mar. 1, 1900.. \$206,000	
Sinking fund assets..... 10,000	
Tax valuation 1899.....2,850,090	
Total tax (per \$1,000) '99..\$24.74	
Population in 1890 was.....5,473	
SCHOOL DISTRICT BONDS—	
6s, semi-an., \$5,000	.....1901 & 1902

LOANS—	When Due.
ARMORY BONDS—	
6s, .....	\$19,500.....1900-1908
DITCH BONDS—	
6s, A&O, \$67,500	.....July, 1900-08
(Payable by special assessment.)	
PIKE BONDS—	
6s, A&O, \$30,000	.....July, 1900-03
BRIDGE BONDS—	
6s, .....	\$39,500.....1900 to 1908

POOR BONDS—	When Due.
6s, \$5,000	.....1900 to 1908
Interest is payable in N. Y. City.	
Total debt Jan. 1, 1900 \$161,500	
Total valuation 1899...11,777,000	
Assessment abt. 3/5 actual value.	
State & co. tax (per M.) '99..\$12.00	
Population in 1890 was.....28,939	
Population in 1900 (est.)...40,000	

INTEREST is payable at the Hanover Nat. Bank, New York, and at the County Treasurer's office.

**HAMILTON.—R. S. WOODRUFF, Clerk.**

This city is in Butler County.

LOANS—	When Due.
DEFICIENCY BONDS—	
4 1/2s, .....	\$63,000.....1899-1911
ELECTRIC-LIGHT BONDS—	
5s, M&S, \$100,000	.....July 1, '04 to '18
GAS WORKS BONDS—	
5s, F&A, \$135,000	.....Feb. 1, '01 to '18
(Subject to call after Feb. 1, '09.)	
REFUNDING BONDS—	
5s-6s, .....	\$36,000.....1900 to 1905
SEWER BONDS—	
4 1/2s, .....	\$95,551.....1899-1911
4s, ann., .....	8,510.....1899-1915
(\$500 yearly to 1914.)	
4s, .....	13,025.....1899-1924
4s, .....	8,200.....1900-1909
4 1/2s, .....	4,200.....1900-1913
REFUNDING SEWER BONDS—	
4 1/2s, F&A, \$2,250	.....Aug. 1, 1900
(\$250 yearly) to Aug. 1, 1908.	
4 1/2s, .....	1,160.....1900-1908

LOANS—	When Due.
ASSESSMENT BONDS—	
4 1/2s, sewers, \$68,918	.....1899-1913
6s, sundry, 13,918	.....1899-1905
STREET IMPROVEMENT BONDS—	
4 1/2s, .....	\$50,234.....1899-1913
4s, .....	17,000.....1899-1908
WATER WORKS BONDS—	
5s, J&J, \$290,000	.....1899-1915
5s, .....	4,000.....1900-1907
6s, .....	2,000.....1900-1901
Total debt Jan. 1, 1899.. \$902,607	
Bonds owned by city... 16,045	
Net debt Jan. 1, 1899. . 886,562	
Water debt (included).... 297,500	
Total valuation 1898....8,197,847	
Assessm't about 2-5 actual value.	
Total tax (per \$1,000) '98..\$28.35	
Population in 1895 was.... 20,306	
Population in 1890 was....17,565	

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

**HAMILTON SCHOOL DISTRICT.—W. N. ANDREWS, Clerk Board Education.**

LOANS—	When Due.
3 1/2s, .....	\$3,000.....1902
3 1/2s, .....	14,000.....1903 to 1909
BUILDING BONDS—	
6s, Feb. 24, \$8,000	.....Feb. 24, 1901
(\$4,000 due yearly) to Feb. 24, 1902	
5s, Apr. 8, \$4,000	.....April 8, 1901
5s, Mar. 2, 40,000	.....Mar. 2, 1903
(\$4,000 due yearly) to Mar. 2, 1912	
5s, Oct. 9, \$20,000	.....Oct. 9, 1913
(\$4,000 due yearly) to Oct. 9, '17	
3 1/2s, .....	\$16,000.....1923-1928
4 1/2s, July 7, \$30,000	.....July 7, 1905
(\$3,000 due yearly) to July 7, 1914	

LOANS—	When Due.
BUILDING BONDS—(Con.)—	
4s, J&D, \$10,000	.....June '19 & '24
4s, .....	6,000.....1910-1911
REFUNDING BONDS—	
4s, .....	\$13,500.....1908-1934
(\$500 yearly.)	
Bonded debt Feb., 1900. \$143,500	
Assessed valuat'n 1899.8,761,657	
School tax (per \$1,000) '99..\$7.00	
Interest payable at First National Bank, Hamilton, O.	
Population in 1900 (est.)...25,000	

**HAMILTON CO.—EUGENE L. LEWIS, Auditor.**

County seat is Cincinnati.

LOANS—	When Due.
ARMORY BONDS—	
4s, A&O, \$15,000	.....Apr. 30, 1919
4s, J&D, 100,000	.....Dec. 1, 1937
Subject to call after Dec. 1, 1917	
BRIDGE BONDS—	
4s, M&S, \$58,000	.....Sept. 1, 1901
4s, M&N, 46,000	.....Nov. 1, 1902
4s, Feb. 7, 20,000	.....Feb. 7, 1904
4s, Feb. 28, 75,000	.....Feb. 28, 1904
4s, J&J, 17,000	.....July 11, 1904
4s, A&O, 15,000	.....Oct. 1, 1905
4s, J&D, 25,000	.....June 16, 1916
4s, M&N, 79,500	.....Nov. 25, 1916
4s, F&A, 107,000	.....Aug. 10, 1918
4s, A&O, 99,000	.....Oct. 26, 1918
5s, M&N, 14,000	.....May 6, 1900
4s, J&J, 31,000	.....July 8, 1919
3 1/2s, F&A, 4,750	.....Aug. 26, 1919
3 1/2s, M&N, 10,000	.....Nov. 4, 1919
COURT HOUSE—	
5s, F&A, \$50,000	.....Aug. 1, 1934
Subject to call aft. Aug. 1, 1914	
5s, J&D, \$35,000	.....Dec. 1, 1934
Subject to call aft. Dec. 1, 1914	
4s, J&D, \$15,000	.....June 1, 1934
Subject to call aft. June 1, 1914	
4s, M&N, \$350,000	.....May 1, 1935
Subject to call aft. May 1, 1915	
4s, J&D, \$125,000	.....June 15, 1936
Subject to call aft. June 15, 1916	
COUNTY BONDS—	
5s, J&D, \$150,000	.....Dec. 16, 1914
Subject to call aft. Dec. 16, 1904	
4s, M&N, 260,000	.....May 15, 1916
DIST. ASSESSORS' RELIEF—	
4s, J&J, \$20,000	.....Jan. 15, 1901
FAIR GROUNDS EXT. & IMP.—	
5s, July 16, \$10,000	.....July 16, 1902
LONGVIEW IMPROVEMENT—	
5s, A&O, \$25,000	.....Oct. 1, 1916
Subject to call aft. Oct. 1, 1906	
5s, J&D, \$50,000	.....Dec. 1, 1917
Subject to call aft. Dec. 1, 1907	
5s, A&O, \$25,000	.....Nov. 1, 1918
Subject to call aft. Nov. 1, 1908	
4s, J&D, \$30,000	.....Dec. 12, 1921
Subject to call aft. Dec. 12, 1911	
4s, F&A, \$30,000	.....Feb. 6, 1922
Subject to call aft. Feb. 6, 1912	
AQUEDUCT BONDS—	
4s, F&A, \$25,000	.....Aug. 22, 1916
Subject to call aft. Aug. 22, 1906	

LOANS—	When Due.
AQUEDUCT BONDS—(Con.)—	
4s, J&J, \$60,000	.....Jan. 27, 1917
Subject to call aft. Jan. 27, 1907	
3 1/2s, M&S, \$15,000	.....Mch. 4, 1919
Subject to call after Mch. 4, 1909	
REAL ESTATE RECORD—	
5s, Var., \$30,000	.....Various, 1915
Subject to call after 1905	
5s, Var., \$5,500	.....Jan. & Feb., 1916
Subject to call after 1906	
5s, M&S, \$4,500	.....Mar. 1, 1917
Subject to call aft. Mar. 1, 1907	
TAX DUPLICATE—	
5s, M&N, \$65,000	.....May 1, 1915
Subject to call aft. May 1, 1905	
PLATTING—	
4s, J&J, \$12,280	.....Jan. 22, 1903
4s, F&A, 8,000	.....Feb. 13, 1904
4s, F&A, 24,500	.....Feb. 1, 1919
Subject to call aft. Feb. 1, 1909	
4s, J&D, \$15,000	.....June 1, 1922
Subject to call aft. June 1, 1912	
ROAD AND AVENUE BONDS—	
5s, Mar. 14, \$11,000	.....Mar. 14, '02-'04
4s, Oct. 20, 6,500	.....Oct. 20, 1901
4s, July 1, 13,500	.....1900-1902
4s, Feb. 7, 16,000	.....Feb. 7, 1901
(\$4,000 due y'rly) to Feb. 7, 1904	
4s, J&D, 30,000	.....Dec. 12, 1911
4s, J&D, 70,000	.....June 1, 1912
4s, M&N, 45,000	.....Nov. 1, 1913
4s, J&D, 13,000	.....June 30, 1914
4s, A&O, 29,000	.....Oct. 1, 1914
4s, Oct. 25, 90,000	.....Oct. 25, 1913
Subject to call aft. Oct. 25, 1903	
4s, F&A, \$36,000	.....Aug. 7, 1900
(\$6,000 due yearly) to Aug. 7, 1905	
TURNPIKE BONDS—	
5s, Sept. 16, \$12,000	.....Sept. 16, 1903
4s, J&D, 20,000	.....Dec. 12, 1911
4s, J&D, 31,000	.....Dec. 24, 1912
4s, M&N, 14,400	.....May 31, 1913
4s, M&S, 27,000	.....Sept. 1, 1919
Subject to call aft. Sept. 1, 1909	
Total debt Sept. 1, 1899. \$2,660,430	
Tax valuation, real... 200,000,000	
Tax valuat'n, personal. 38,000,000	
Total valuation 1900..238,000,000	
State & Co. tax (per M.) 1899 \$7.02	
Population in 1890 was....374,574	
Population in 1896 (est.)...500,000	

**HENRY COUNTY.—DAVID F. COE, Auditor.**

County seat is Napoleon.

LOANS.	When Due.
REFUNDING BONDS—	
5s, .....	\$30,000.....April 1, 1904
4s, J&J, 65,000	.....July 1, 1905
(Subject to call before maturity.)	
TOWNSHIP ROAD IMP. (Special) —	
5s, J&J \$26,000	.....July 1, 1905
5s, J&J, 9,000	.....July 1, 1905
5s, J&J, 11,000	.....July 1, 1906
5s, J&J, 8,000	.....July 1, 1907
5s, .....	13,000.....Nov. 1, 1907

DITCH BONDS—	When Due.
5s, J&J, \$10,000	.....J&J, 1900-02
Total debt Mch. 1, 1900. \$172,000	
Township debt (included) 77,000	
Sinking fund..... 98,000	
Net debt Mch. 1, 1900... 74,000	
Total valuation 1899....6,815,560	
Assessment about 1/3 actual value.	
State & co. (per tax M.) '99..\$13.24	
Population 1890 was... 25,080	
Population in 1900 (est.)...30,000	

**HIGHLAND CO.—GEO. W. SHAFER, Auditor.**

County seat is Hillsborough.

LOANS—	When Due.
COUNTY BONDS—	
6s, .....	\$26,000.....Mar. 1, 1908
5s, .....	10,000.....Sept. 1, 1901

5s, .....	\$28,500.....Mar. 1, 1904
Total debt Sept. 1, 1898.. \$80,500	
Tax valuation 1898....11,195,077	
Population in 1890 was....29,048	

**IRONTON.—A. M. COLLETT, Mayor.**

County seat of Lawrence County.

LOANS—	When Due.
MEMORIAL HALL.	
5s, M&S, \$20,000	.....Sept. 1, 1910
5s, M&N, 3,500	.....May 1, 1914
REFUNDING BONDS—	
5s, M&S, \$30,000	.....Sept. 1, 1915
REFUNDING WHARF BONDS—	
5s, J&J, \$6,500	.....July 11, 1908
Subject to call after July 11, 1903.	
SEWERS, ETC.—	
5s, J&D, \$25,000	.....June 1, 1912
STREET BONDS—	
5s, J&D, \$25,000	.....June 1, 1912
WATER BONDS.	
5s, J&J, \$90,000	.....Jan. 1, 1906
5s, M&S, 18,000	.....Mar. 1, 1911
4s, J&J, 27,000	.....July 1, 1906

LOANS—	When Due.
WATER BONDS—(Con.)	
4s, J&J, \$20,000	.....July 1, 1907
STREET IMPROVEMENT.	
Payable by special assessment.	
6s, .....	\$21,570 70. ....1900-1904
TEMPORARY LOAN BONDS—	
4s, .....	\$17,900.....
Bonded debt Mar. 1, 1900. \$263,000	
Water debt (included)... 155,000	
Spec. asst. debt (add'n'l). 21,570	
Temporary loans (add'n'l) 17,800	
Tax valuation 1899....3,125,811	
City tax (per \$1,000) 1899..\$10.10	
Total tax (per \$1,000) 1899 30.20	
Population in 1890 was....10,939	
Population 1900 (est.).....15,000	

INTEREST on the wharf bonds, on the special assessment bonds, and on the temporary loan bonds, is payable at the City Treasury; on all other bonds at the National Park Bank, N. Y. City.

**JACKSON CO.—O. P. SCHELLENGER, Auditor.**

Jackson is the county seat.

LOANS—	When Due.
TURNPIKE BONDS—	
5s, semi-an. \$20,000	.....
4s, semi-an. 180,000	.....
Bonded debt, May 20, '99. \$200,000	
Assessed valuation, real. 4,000,000	

Assessed val., personal. \$2,500,000	
Total valuation, 1899.. 6,500,000	
Assessment about 1/2 actual value.	
State & Co. tax (per M.) '98..\$12.54	
Population 1890 was.....28,408	
Population 1899 (est.).....35,000	

**JEFFERSON CO.—GEO. P. HARDEN, Auditor.**

County seat is Steubenville.

LOANS—	When Due.
TURNPIKE BONDS—	
5s, J&D, \$115,000	.....June 1, 1902
5s, J&D, 116,500	.....June 1, 1910
Subject to call June 1, 1905	
5s, J&D, \$87,000	.....June 1, 1911
Subject to call June 1, 1899	
5s, A&O, \$75,000	.....Apr. 1,



**LOANS—** When Due. Total valuation 1899...\$3,185,960  
**WATER WORKS—** Assessment about 3/5 actual value.  
 5s, M&N, \$23,000...\$2,000 yearly  
 Bonded debt Mar. 20, 1900...\$90,909  
 Str't assessm't bds. (add'l)... 24,610  
 Total tax (per \$1,000) 1899...\$23.00  
 Population in 1890 was.... 7,555  
 Population in 1899 (est.)...11,000

The city owns its natural gas plant, from which is derived a net income of about \$25,000 per annum.

**LAWRENCE CO.—H. R. BROWN, Auditor.**

County seat is Ironton.

**LOANS—** When Due. Bonded debt Sept. 1, '98. \$244,500  
**POOR BONDS—** Tax valuation, real.....5,040,740  
 6s, ....., \$1,000...\$1,000 semi-an. Tax valuation, personal...2,400,900  
**TURNPIKE BONDS—** Total valuation 1899...7,471,640  
 5s, M&S, \$235,000...Sept. 1, '00-'23 Assessment is 1/2 actual value.  
 (\$5,000 due semi-annually.) Total tax (per \$1,000), '99...\$12.90  
 4 1/2s, ....., \$6,500..... Population in 1890 was....39,556  
 4s, M&S, 20,000...Mar 1, 1904, to Population in 1899 (est.)...42,000  
 (\$1,000 due M&S.) Sept. 1, 1913

INTEREST on \$50,000 of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

**LEIPSIC.—A. A. KOBER, Clerk.**

This village is in Putnam County.

**LOANS—** When Due. Assessed valuation 1898 \$350,000  
**WATER BONDS—** Assessment about 1/2 actual value.  
 5s, ....., \$24,000...1911 to 1920 Tax rate (per \$1,000) '98...\$32.50  
**STREET-IMPROVEMENT BONDS—** Population in 1890 was... 1,353  
 6s, ....., \$36,400..... Population in 1899 was.....3,000  
 Bonded debt Mar. 1, 1900...\$60,400

**LICKING CO.—ANTHONY R. PITZER, Auditor.**

County seat is Newark.

**LOANS—** When Due. Total debt Feb. 1, 1900. \$112,000  
**BRIDGE & ROAD REPAIR BONDS—** Assessed val'n, real ..15,937,870  
 5s, J&J, \$50,000...July 1, 1905 Assessed val'n, pers'l.. 7,398,541  
 (\$10,000 due yearly) to July 1, 1908 Total valuation, 1899...23,336,411  
**COUNTY BUILDING BONDS—** Assessment about 65% actual val  
 6s, J&J, \$52,000.....1900-1907 State & co. tax (per \$1,000) '99...\$8.20  
**REFUNDING BONDS—** Population in 1890 was....43,279  
 6s, J&J, \$10,000 ....1903 & 1904 Population in 1900 (est.)...47,500

INTEREST is payable at Newark, Ohio.

**LIMA.—** { H. S. PROPHET, Mayor.  
 { C. E. LYNCH, Clerk.

This city is the county seat of Allen County.

**LOANS—** When Due. **REFUNDING BONDS—**  
**SEWER BONDS—** 3 1/2s, A&O, \$100,000...Apr. 1, 1930  
 4s, A&O, \$50,000...Apr. 1, 1901 to (Subject to call after Apr. 1, 1925.)  
 (2,000 each A&O)...Apr. 1, 1913 **REFUNDING WATER BONDS—**  
 3 1/2s, M&S, \$150,000...Mar. 1, 1925  
 (Subject to call after Mar. 1, 1920.)  
**PAVING BONDS—** **WATER WORKS—**  
 6s, J&J, 34,000.....1900 to 1907 5s, M&S, \$50,000...Mar. 1, 1906  
 5s, ....., 69,900.....1900-1908 (\$10,000 due y'rly) to Mar. 1, 1910  
 (Part yearly.) 5s, M&S, 138,000...Apr. 1, 1916  
 6s, July, \$2,500...July 1, 1900-'03 Bonded debt Mar. 1, 1900. \$817,200  
 5s, J&J, 12,000..... 1899-1908 Floating debt..... 35,000  
 (Various amounts every 6 months) Total debt Mar. 1, 1900... 852,200  
 5s, J&J, \$44,000...July, 1900-1908 Water debt (included)... 338,000  
 (\$2,000 every J&J to 1903 inclus.; School bonds (additional) 35,000  
 \$3,000 ev'ry J&J from 1904 to '08.) A-sessed valuation 1899.6,054,180  
 5s, J&J, \$40,000. Jan., 1901-1910 Total tax (per \$1,000) '99...\$27.60  
 (\$2,000 every 6 months J&J.) Assesm't about 2/3 actual value.  
 5s, J&J, \$36,000.....July, 1900 to Population in 1890 was....15,981  
 (\$2,000 each J&J)...Jan. 1, 1909 Population 1899 (est.)...25,000  
 5s, J&J, \$4,500...July 1, '08-1909 **SCHOOL DIST. Bds.—A. Catt. Clerk.**  
 (\$2,000 due in 1908.) 5s, M&N, \$15,000. Sept. 1900 to '14  
 4s, J&J, \$130,000.....1900-1909 5s, M&S, 15,000. Sept. 1901 to '15  
 (Part due each J&J)  
 5s, J&J, \$29,900...Jan. 1, 1900 to (Part each J&J)...July 1, 1909

INTEREST on the water bonds is payable by Winslow, Lanier & Co., N. Y.; on all other bonds at the City Treasurer's office.

**LOGAN.—**This City is in Hocking County.

**LOANS—** When Due. Total debt Sept. 1, 1898.. \$64,500  
**GAS, WATER & SEWER BONDS** Tax valuation 1898..... 959,702  
 6s, ....., \$4,500.....Jan. 1, 1906 Total tax (per \$1,000) '98...\$34.64  
 5s, J&D, 60,000.....1900-1929 Real valuation 1894.....2,500,000  
 (\$2,000 due yearly on June 1.) Population in 1890 was....3,119  
 Population 1895 (estimated).3,500

INTEREST is payable at the Western German Bank, Cincinnati, O.

**LOGAN CO.—FRANK E. MILLIGAN, Auditor.**

County seat is Bellefontaine.

**LOANS—** When Due. **DITCH BONDS—(Con.)—**  
**BRIDGE BONDS—** 6s, J&J, \$20,000.....1900 to 1903  
 4s, J&J, \$10,000...Jan. 1, 1905 4s, J&J, 17,500...July, 1900, to  
 4s, M&S, 15,000...Jan. 1, 1910 (\$2,500 each J&J)...July 1, 1903  
 5s, J&J, 4,500...Jan. 1, 1904 to **BUILDINGS AND ROAD IMP'TS—**  
 (\$500 each J&J)...Jan. 1, 1908 6s, ....., \$12,000.....1900-1903  
**PIKE BONDS—** Total debt. Aug. 15, 1899 \$66,000  
 5s, J&J, \$5,000... July 1, 1900 to Tax valuation, real.....9,473,690  
 (\$500 each J&J)...Jan. 1905 Tax valuation, personal.3,952,680  
**DITCH BONDS—** Total valuation 1898...13,426,370  
 6s, ....., \$30,000 .....Part yearly Population in 1890 was....27,386

**LORAIN.—** { GEO. L. GLITSCH, Mayor.  
 { G. A. RESEK, Clerk.

This city is in the county of the same name.

**LOANS—** When Due. **PAVING BONDS—**  
**REFUNDING BONDS—** 6s, ....., \$48,000. Part due yearly  
 6s, ....., \$4,000.....1900-1903 **SEWER BONDS—**  
 (\$1,000 due yearly on Oct. 28.) 6s, ....., \$36,500. Part due yearly  
 6s, ....., \$30,000.....1903-1912 4s, M&S, 46,000. Mch. 15, '01 to  
 (\$3,000 due yearly on Aug. 1.) Sept. 15, 1910  
 4s, M&S, \$15,000 Sept. 1, 1919 (\$2,000 each, M&S, to 1904.)  
**IMPROVEMENT BONDS—** (\$2,500 each, M&S, to 1910.)  
 5s, J&J, \$75,000... July 15, 1918 Total debt Oct. 1, 1899.. \$524,500  
 (\$5,000 due yearly) to July 15, 1932 Water debt (included)... 230,000  
 5s, ....., \$100,000... 1914-1933 Spec. assess. bds. (incl.) 84,500  
 (\$5,000 due yearly on Sept. 15.) Tax valuation 1899.....3,071,140  
**WATER-WORKS BONDS—** Assessment about 1/2 actual value.  
 5s, ....., 90,000...Nov. 1, 1914 Tax rate (per \$1,000) 1898...\$31.50  
 5s, ....., 125,000...Aug. 24, 1915 Population in 1890 was.... 4,863  
 Population in 1899 (est.)...17,000

**LORAIN CO.—G. H. LEWIS, County Auditor.**

Elyria is the county seat.

**LOANS—** When Due. Bonded debt Apr. 2, 1900. \$200,957  
**CHILDREN'S HOME BONDS—** Asses'd valuation, real. 12,034,010  
 4 1/2s, F&A, \$33,000. Aug. 15, 1900 Asses'd valuation, per'l. 7,528,349  
 (\$3,000 due y'rly) to Aug. 15, 1910 Total valuation 1899...19,562,359  
**BRIDGE BONDS—** Assesm't about 35% actual value.  
 4s, ....., \$160,000. Sept. 1, 1900, to State & Co. tax (per M) 1899 \$8.80  
 (\$5,000 every 6 mos.) Mar. 1, 1916 Population in 1890 was....40,295  
 Population in 1900 (est.)...60,000

INTEREST is payable at the County Treasurer's office.

**LUCAS COUNTY.—** { WM. M. GODFREY, Auditor.  
 { JOSEPH L. YOST, Treasurer.

County seat is Toledo.

**LOANS—** When Due. **ROAD BONDS—(Con.)**  
**ARMORY BONDS—** 5s, M&S, \$15,000.....1911  
 4 1/2s, var., \$73,000.....1941-1942 4 1/2s, ....., 22,500.....1901-1908  
**BRIDGE BONDS—** 4 1/2s, ....., 50,000.....1901  
 5s, ....., \$10,000.....1900 (\$5,000 due yearly) to 1911  
**BUILDING BONDS—** 4s, A&O, 29,000. .1901 to '10  
 5s, M&N, \$15,000.....1901 **DITCH BONDS—**  
**CHILDREN'S HOME—** 5s, M&N, \$3,912..... 1904  
 5s, F&A, \$49,000.....1901 (\$7,000 due yearly) to 1907  
 5s, ....., 12,000.....1908 4 1/2s, A&O, 23,726 16.1901 to 1904  
 4 1/2s, .... 10,000.....1905-1906 **DITCH REDEMPTION BONDS—**  
**COURT-HOUSE—** 5s, M&N, \$1,000.....1901  
 4s, M&S, \$500,000\*.....1944 Interest payable at Co. Treasury.  
 Subject to call 1924. Total debt Mar. 1, 1900. \$880,412  
**GENERAL BONDS—** Tax valuation, real. . . 44,155,970  
 4 1/2s, M&S, \$20,000..... 1903 Tax valuation, person'l. 15,263,296  
 (\$1,000 due yearly) to 1907 Total valuation 1899...59,419,266  
**ROAD BONDS—** Real valuation about..180,000,000  
 5s, ....., \$26,500....1900-1906 State and co. tax (per M.) '99...\$8.50  
 Population in 1890 was...102,296  
 Population '99 (estimated).150,000

\*\$220,000 coupon; \$280,000 registered.

**MADISON COUNTY.—B. A. TAYLOR, Aud.**

County seat is London.

**LOANS—** When Due. **REFUNDING BONDS—**  
**CHILDREN'S HOME BONDS—** 5s, M&S, \$35,000. Mar., 1901 to '07  
 6s, ....., \$23,000, part y'rly to 1911 **ROAD IMPROVEMENT—**  
**COURT HOUSE AND JAIL—** 6s, ....., \$7,180, part y'rly to 1901  
 6s, ....., \$110,000, part y'rly to 1906 6s, M&N, 13,760...Mar., 1900-1903  
**DITCH IMPROVEMENT—** (\$1,720 due each M&N.)  
 6s, ....., \$29,729, part y'rly to 1904 Total debt Mar. 1, 1900 \$215,350  
 5s, F&A, 8,680, part 1/2 y'rly to '09 Tax valuation 1898....13,063,830  
 Population in 1890 was....20,050

Ditch and road improvement bonds payable by special assessment.

**MADISONVILLE.—BENNETT CARTER, Clerk.**

Madisonville is in Hamilton County.

**LOANS—** When Due. **TOWN HALL BONDS—**  
**ELECTRIC-LIGHT AND WATER- 6s, ....., \$5,500 .....\$500 ann.  
 WORKS BONDS—** 5s, ....., 4,000.....1910  
 5s, ....., \$15,000.....1923 **SCHOOL BONDS—**  
 5s, ....., 10,000.....1924 5s, J&D, \$2,500... June 30, '01 to '05  
**STREET IMPROV. BONDS—** (\$500 due yearly.)  
 6s, ....., \$46,975...Part due y'rly 5s, ....., 6,000.....1925  
**ASSESSMENT BONDS—** **WATER-WORKS BONDS—**  
 6s, M, \$5,950 40.....1900 to 1907 5s, ....., \$15,000.....1922  
 (\$743 80 annually.) 4 1/2s, ....., 15,000.....1922  
 6s, J&J, \$8,417.....1900 to 1909 Bonded debt Sept. 1, '98...\$126,718  
 (\$541 70 yearly on July 1.) Tax valuation 1897..... 912,340  
 6s, semi-an., \$9,773 20... '01 to '10 Total tax (per \$1,000) '99...\$32.22  
**SUBWAY BONDS—** Population in 1890 was....2,214  
 4 1/2s, M&N, \$11,500...Nov. 1, 1928 **School District Bonds—**  
 (Subject to call after 1918.) 4s, M&S, \$65,000.... Mar. 30, 1930

**MAHONING CO.—WM. R. LEONARD, Auditor.**

County seat is Youngstown.

**LOANS—** When Due. **CHILDREN'S HOME—**  
**BRIDGE BONDS—** 4 1/2s, M&S, \$25,000...Sept. 1, 1900  
 5s, M&S, \$47,500.....1900 to 1909 (\$1,000 in '00, \$2,000 yearly.)  
 (\$5,000 annually.) to Sept. 1, 1916  
 4 1/2s, M&S, \$90,000...Sept. 1, 1900 **INFIRMARY BONDS—**  
 (\$5,000 yearly) to Sept. 1, 1917. 5s, M&S, \$87,500.....1901 to 1917  
 4 1/2s, M&S, 180,000...1900 to 1917 (\$5,000 in 1901 and \$5,000 an-  
 (\$5,000 to 1909, \$15,000 to 1915, nually thereafter.)  
 \$20,000 to 1916, \$25,000 in '17.) 4 1/2s, M&S, \$54,000...Sept. 1, 1900  
 4 1/2s, M&S, \$25,000...Sept. 1, 1901 (\$3,000 due yearly.) to Sept. 1, '17  
 to Sept. 1, 1918 Int. payable at Youngstown, O.  
 (\$1,000 y'rly to '11; \$2,000 to '18.) Total debt July 1, 1899. \$533,400  
**COUNTY & ROAD BONDS—** Tax valuation, real....17,777,130  
 5s, Sept., \$50,500.....Sept., 1900 Tax valuation, pers'l... 7,515,850  
**ROAD BONDS—** Total valuation 1898...25,292,980  
 5s, Sept., \$8,000.....Sept., 1906 Assesm't about 1/2 actual value.  
 Population in 1890 was....55,979  
 Population 1899 (est.).....70,000

**MANSFIELD.—** { HUNTINGTON BROWN, Mayor.  
 { F. M. REMY, City Clerk.

This city is in Richland County.

**LOANS—** When Due. **DEBT EXTENSION BONDS—**  
**GENERAL IMPROVEM'T BONDS—** 6s, Dec., \$10,000.....Dec., 1900  
 6s, Nov., \$9,000. Nov. 1, 1900 to '02 Interest is payable at City Treas'y  
**STREET IMPROVEMENT BONDS—** Total debt Oct. 1, 1899. \$162,000  
 6s, ....., \$37,950.....1900 to 1902 Water debt (included)... 42,000  
 6s, ann., 19,560...June. 1900-1903 Tax valuation, real.... 4,629,960  
 6s, ann., 17,760...July. 1900-1903 Tax valuation, personal 2,167,530  
 6s, ann., 8,000...Aug. 1900-1903 Total valuation 1898... 6,797,490  
 ....., 4,000..... Assessment about 1/2 actual value.  
**WATER-WORKS BONDS—** Total tax (per \$1,000) '98...\$29.50  
 5s, July, \$25,000...July 1, '00-1904 Population in 1890 was....13,473  
 5s, A&O, 16,000. Oct. 23, 1900-1915 Population in 1899.....17,934  
 (\$1,000 due yearly on Oct. 23.) **SCHOOL DISTRICT BONDS—**  
 4s, J&J, \$13,500..... 1900 to 1906

**MARIETTA.—CARL BECKER, Clerk.**

This city is in Washington County.

**LOANS—** When Due. **LOANS—** When Due.  
**CITY HALL IMPROVEMENT—** **PAVING AND SEWERS—**  
 5s, F&A, \$2,500.....1900-1904 5s, F&A, \$20,000.....Aug., 1912  
 (\$500 due yearly on Aug 1.) 5s, J&D, 20,000.....June, 1913  
 These are owned by sinking fund. 5s, F&A, 10,000.....Aug., 1900  
**VILLAGE OF HARMON—** (\$1,000 due yearly.)  
 6s, J&J, \$5,000.....\$500 semi-an. 5s, ....., \$15,000.....1906-1926  
**STREET IMP. & ELEC. L'T BONDS—** 5s, F&A, 10,000..... Aug. 1, 1927  
 4 1/2s, M&S, \$7,500.....Mar. & Sept. (Subject to call after 1907.)  
 (\$500 due semi-annually.) **REFUNDING BONDS—**  
 5s, ....., \$15,000.....1927 4 1/2s, F&A, \$74,000.....Aug., 1912



LOANS—	When Due.
REFUNDING WATER BONDS—	
3 1/2s, A&O, \$90,000....	Jan. 1, 1920
BRIDGE BONDS—	
5s, J&J, \$70,000....	July 1, 1901 to (\$1,500 every J&J) July 1, 1923
WATER WORKS BONDS—	
5s, J&D, \$10,000....	June, '02 to '12
4 1/2s, M&S, 10,000....	Sept., 1921
SPECIAL ASSESSMENT BONDS—	
6s, semi-an., \$98,855....	1900-1907 (Part due semi-annually.)

Interest is payable in Marietta.  
 Bond. debt Mar. 1, 1900... \$452,855  
 Special assess. b'ds (incl.) 98,855  
 Sinking fund..... 24,260  
 Net debt Mar. 1, 1900.... 428,595  
 Tax valuation 1899..... 4,250,000  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000)'99... \$28.00  
 Population in 1890 was..... 8,273  
 Population 1900 (est.)..... 15,000

MARION.—This city is in Marion County.

LOANS—	When Due.
STREET IMPROVEMENT BONDS—	
6s & 5s, \$334,713....	Sept. 1, 1917
Bonded debt Sept. 1, '98.	\$334,713
Cash on hand.....	37,545

Tax valuation 1898.... \$4,603,110  
 Total tax (per \$1,000) 1898. \$27.60  
 Population in 1894 was.... 10,297  
 Population in 1890 was.... 8,327  
 SCHOOL DISTRICT BONDS—  
 4 1/2s, J&D, \$18,000.... June, 1903-20 (\$500 each J&D.)

INTEREST on the street imp't bonds is payable at the City Treasury.

MASSILLON — { JACOB WISE, Mayor. THOS. H. SEAMAN, City Clerk.

This city is in Stark County.

LOANS—	When Due.
PUBLIC LIBRARY BONDS—	
6s, Apr., \$4,000....	to 1906
ENGINE HOUSE BONDS—	
6s, .....	\$3,000.... to 1903
STREET IMPROVEMENT BONDS—	
5s & 6s, .....	\$1,580.... to 1902
SEWER BONDS—	
4 1/2s & 5s, .....	\$11,460.... to 1904

GENERAL IMPROVEMENT—  
 6s, .... \$55,500..... to 1911  
 Bonded debt Apr. 5, 1900 \$81,740  
 Floating debt..... 2,000  
 Total debt Apr. 5, 1900.. 83,740  
 Cash assets.... 1,390  
 Net debt Apr. 5, 1900.... 82,350  
 Tax valuation 1899..... 4,118,200  
 Total tax (per \$1,000) 1899. \$28.80  
 Population in 1890 was.... 10,092

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

County seat is Pomeroy.

LOANS—	When Due.
BRIDGE BONDS—	
5s, .....	\$2,000.... 1901 to 1902
DEFICIENCY BONDS—	
5s, .....	\$16,000.... 1906 to 1916
FUNDING BONDS—	
4 1/2s, J&D, \$35,000....	1917
4s, M&S, 12,000....	Mar. 1903 & '04
4s, M&S, 5,000....	Mar. 1, 1905

JAIL BONDS—  
 5s, .....

MERCER CO.—CHAS. A. KLOEB, Auditor.

County seat is Celina.

LOANS—	When Due.
DITCH BONDS—	
6s, J&J, .....	\$8,500
6s, M&S, \$2,500....	Sept. 1, 1900-'04
ROAD IMPROVEMENT BONDS—	
6s, J&J, \$63,500....	1901 to 1902
6s, M&S, 4,500....	Sept. 1, 1900-'03
6s, J&J, 18,000....	1900-1904
6s, J&J, 2,500....	1900-1904
4s, M&S, 12,000....	Sept. '00 to '04
4s, M&S, 1,500....	Sept., '01, '03, '04

COUNTY FAIR BONDS—  
 6s, J&J, \$6,000....  
 PIKE REPAIR BONDS—  
 6s, J&J, \$8,000....  
 Interest payable at Co. Treasury.  
 Total debt Mar. 1, 1900.. \$96,000  
 Tax valuation, real..... 6,691,330  
 Tax valuation, personal. 2,832,730  
 Total valuation, 1899.... 9,524,060  
 Assessment is 1/3 actual value.  
 Total tax (per \$1,000) 1899. 18.50  
 Population in 1890 was.... 27,220  
 Population in 1898 (est.)... 32,000

MIAMI COUNTY.—J. T. BARTMESS, Auditor

County seat is Troy.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, .....	\$161,000.... 1900 to 1907
DITCH BONDS—	
6s, J&J, \$27,500....	July 1, 1904
6s, .....	34,700.... 1900 to 1904
BRIDGE BONDS—	
5s, J&J, \$52,000....	July 1, 1900 (\$4,000 every 6 mos.) to July 1, '08
5s, J&J, \$20,000....	July 1, 1904
PIKE BONDS—	
6s, .....	\$800.... July 1, 1900
5s, J&J, 9,600....	1900 to 1904

Interest payable at Treas. office.  
 Total debt Mar. 1, 1900. \$259,600  
 Tax valuation, real..... 15,280,380  
 Tax valuat'n, personal. 6,987,829  
 Total valuation 1899... 22,268,209  
 Assessment is 1/2 actual value.  
 State tax (per \$1,000) 1899. \$2.84  
 County tax (per \$1,000) '99.. 6.70  
 Population in 1890 was.... 39,754  
 Population in 1899 (est.).. 45,000

MIAMISBURG.—{ A. R. STOCKER, Mayor. A. C. SCHELL, Clerk.

Located in Montgomery County.

LOANS—	Amt. Outs'd'g.
Electric-light 5s, 1910....	\$8,000
Fire and light imp. 5s, 1902	1,500
General improvement 5s....	35,000
Street imp. 6s, 1900-'07....	7,224
Total debt Mar. 1, 1900....	51,724

Tax valuation, real..... \$845,070  
 Tax valuation, pers'l.... 904,370  
 Total valuation 1899.... 1,749,440  
 Tax rate (per \$1,000) 1899. \$24.20  
 Population in 1890 was..... 2,952  
 Population in 1899 (est.)... 3,600

INTEREST on general improvement bonds is payable at the Hanover National Bank of New York; on remaining issues at Miamisburg.

MIDDLEPORT.—{ JAMES H. WILLIAMS, Mayor. E. P. CARTWRIGHT, Clerk.

This village is situated in Meigs County.

LOANS—	When Due.
FUNDING BONDS—	
4s, .....	\$7,000....
SEWER BONDS—	
6s, M&S, \$14,000....	Sept. 15, '00-'13
6s, M&S, 30,000....	Sept. 15, '00-'14

Interest payable at Middleport.  
 Bonded debt Mar. 1, '99... \$52,000  
 Total valuation 1898.... 624,000  
 Assessment about 1/2 actual value.  
 Tax rate (per \$1,000) '98... \$34.60  
 Population in 1890 was..... 3,211

MIDDLETOWN.—{ FRANK STEVENS, Clerk. HENRY ERB, Treasurer.

This city is in Butler County.

LOANS—	When Due.
PARK BONDS—	
3 1/2s, J&D, \$25,000....	Dec. 1, 1919
4s, F&A, 75,000....	Feb. 1, 1930 (Subject to call after Feb. 1, 1920.)
REFUNDING BONDS—	
4s, J&J, \$49,500....	part yearly
PAVING BONDS—	
5s, M&S, \$6,590 80....	Mar. 30, 1901 (\$823 85 due y'rly) to Mar. 30, '03

Sewer 5s, \$46,000.... part y'rly  
 Bonded debt Dec. 1, '99... \$151,000  
 Water bonds (included).... 68,500  
 Tax valuation 1899..... 4,312,045  
 Total tax (per \$1,000) 1898. \$26.50  
 Population in 1890 was.... 7,681  
 Population in 1899 (est.)... 10,700

MONTGOMERY CO.—ALFRED G. FEIGHT, Auditor.

County seat is Dayton.

LOANS—	When Due.
INFIRMARY BONDS—	
4s, M&N, \$11,000....	May 1900 to '06 (\$1,000 in 1900, \$1,500 to 1904, \$2,000 to 1906.)
4s, M&S, \$10,000....	Mar. 1902 to '07
BRIDGE BONDS—	
4s, M&S, \$71,000....	Sept. 1, 1901 (\$18,000 due y'rly) to Sept 1, 1904
COUNTY DEFICIENCY—	
5s, M&S, \$20,000....	Sept. 1, 1900
BUILDING BONDS—	
5s, .....	\$18,000.... Sept., 1900-'01

LEVEE BONDS—  
 4s, M&S, \$120,000 Mar. 1902 to '09  
 DITCH BONDS—  
 4s, M&S, \$13,500 Mar. 1902 to '05  
 Total debt Apr. 1, 1900. \$275,500  
 Tax valuation, real.... 46,000,000  
 Tax valuation, personal. 18,000,000  
 Total valuation 1899... 64,000,000  
 Assessment is 3/5 actual value.  
 State tax (per \$1,000) 1898.. \$2.84  
 County tax (per \$1,000) '99.. 2.56  
 Population in 1890 was.... 100,852  
 Population in 1900 (est.)... 150,000

MT. VERNON.—{ L. G. HUNT, Mayor. H. J. SANDERSON, City Clerk.

This city is in Knox County.

LOANS—	When Due.
DEFICIENCY BONDS—	
6s, J&J, \$2,000....	1901 to 1902
PAVING BONDS—	
6s, Sept., \$13,000....	1900 to 1902 (\$4,500 due yearly.)
SEWER BONDS—	
6s, Oct., \$7,000....	\$1,000 due y'rly
6s, .....	6,375.... July 1900-1908 (\$375 each J & J.)
STREET IMPROVEMENT—	
6s, .....	\$3,800.... 1899-1916

WATER BONDS—  
 6s, J&J, \$24,000.... Jan. 1, 1902  
 Subject to call.  
 6s, .... \$15,000.... July 1, 1901  
 Interest is payable at City Treas'y.  
 Total debt Aug. 10, 1899 \$68,490  
 Tax valuation 1898.... 2,462,415  
 Assessment is abt. 1/2 actual value.  
 Total tax (per \$1,000) 1898. \$28.50  
 Population in 1898 (est.)... 8,000

MUSKINGUM CO.—J. L. STARKEY, Auditor.

County seat is Zanesville.  
 Bonded debt Aug. 11, '99. \$438,000  
 (Interest at 5 per cent.)  
 Floating debt ..... 25,000  
 Total debt Aug. 11, 1899. 463,000  
 Sinking fund..... 17,000  
 Net debt Aug. 11, 1899... 446,000

Asses'd valuation '98.. \$22,090,094  
 Real valuation (est.).. 35,000,000  
 State & Co. tax (per M) '99. \$10.00  
 Population in 1890 was.... 51,210  
 Population in 1899 (est.)... 60,000

NELSONVILLE—JAMES SHARP, Clerk.

This village is in Athens County.

LOANS—	When Due.
F&A, \$6,300....	Aug. 1900 to 1909 (\$350 each F&A.)
STREET IMPROVEMENT BONDS—	
6s, F&A, \$5,000....	Aug. 1900 to (\$250 each F&A) Feb. 1, 1910
WATER WORKS & SEWERAGE—	
6s, .....	\$60,000.... Sept. 1, 1924

Total debt Aug. 1, 1899.. \$69,000  
 Tax valuation 1899..... 796,000  
 Real valuation (est.)... 4,000,000  
 Total tax (per \$1,000) 1899. \$43.30  
 Population in 1890 was.... 4,558  
 Population in 1880 was.... 3,095  
 Population 1899 (estimated). 5,500

NEWARK.—HERBERT ATHERTON, Mayor.

County seat of Licking County.

LOANS—	When Due.
ENCAMPMENT BONDS—	
6s, .....	\$3,000.... 1900-1902
REFUNDING LIGHT BONDS—	
5s, .....	\$33,000.... 1900-1932
PAVING BONDS—	
6s, .....	\$2,000.... 1900
5s, .....	5,000.... 1898-1901
5s, .....	33,000.... 1900-1902
5s, .....	4,500.... 1899-1904
5s, .....	33,299.... 1898-1905

SEWER BONDS—  
 5s, .....

INTEREST on all bonds is payable at the City Treasury, Newark, O.

NEW PHILADELPHIA.—{ C.H. ACKEY, Mayor. I.A. CORRELL, Clerk.

This city is in Tuscarawas County.

LOANS—	When Due.
PAVING BONDS—	
6s, .....	\$6,096 80.... June 1900 to '07
CEMETERY BONDS—	
6s, J&J, \$6,000....	Nov. 1, 1905-'07
GENERAL IMPROVEMENT—	
6s, J&J, \$5,000....	Jan. 1901 to '03
6s, M&N, 15,000....	May 1908 to '15
5 1/2s, M&N 15,000....	Nov. 1, 1900 '04

SEWER BONDS—  
 6s, A&O, \$28,000.... Apr. 1, 1901-'14  
 Bonded debt Mar. 1, 1900 \$77,096  
 Tax valuation, real..... 1,369,530  
 Tax valuation, personal. 565,450  
 Total valuation 1899.... 1,934,980  
 Assessment 1/3 to 1/2 actual value.  
 Total tax (per \$1,000) '99... \$29.60  
 Population in 1890 was.... 4,456  
 Population 1900 (est.)..... 7,000

INTEREST on cemetery and sewer bonds is payable at New Philadelphia, Ohio; on improvement bonds of 1900-1903, at Cleveland, Ohio; on remaining bonds at New York.

NILES.—{ LEONARD HOLLOWAY, Mayor. JOHN L. McDERMOTT, City Clerk.

This city is in Trumbull County.

Sewer bonds.....	\$12,000
Miscellaneous bonds....	11,000
Imp't bonds (about)....	18,000
Water debt (additional)..	70,000
Tot. debt Mar. 6, '99 (abt.)	101,600

Tax valuation 1898.... \$1,320,000  
 Total tax (per \$1,000) 1898. \$31.80  
 Population in 1890 was.... 4,289  
 Population 1899 (local est.).. 8,000

NORWALK.—T. P. KELLOGG, Clerk.

This city is in Huron County.

LOANS—	When Due.
WATER BONDS—	
5s, .....	\$129,500.... 1899 to 1928
6s, .....	2,000.... 1899 to 1902
PAVEMENT IMPROVEMENTS—	
6s, .....	\$5,800.... 1899 to 1903
5s, .....	13,615.... 1899 to 1903
5s, .....	9,787.... 1900 to 1909

BRIDGE BONDS—  
 5s, M&S, \$11,000.... Mar. 1, 1904 (\$500 each M&S) to Sept. 1, 1914  
 Funded debt July 13, '99. \$160,015  
 Unfunded debt..... 11,492  
 Total debt 1899..... 171,507  
 Assessed valuation 1899. 2,676,559  
 Population 1890..... 7,195  
 Population 1899 (est.)..... 8,500

NORWOOD.—{ CHARLES E. PRIOR, Mayor. W. E. WICHGAR, Clerk.

This village is in Hamilton County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS, 1895—	
5s, semi-an., \$27,000....	1900-1926 (\$1,000 due yearly on Oct. 1.)
EXTENSION BONDS—	
6s, .....	\$25,568.... Oct. 1, 1906
FIRE AND GEN. PURPOSE, 1894—	
5s, .....	\$25,000.... Aug. 15, 1914
GEN. PURPOSE BONDS, '92-4-5—	
5s, .....	\$25,000.... Sept. 1, 1915
STREET IMPROVEMENT BONDS—	
6s, .....	\$3,306.... 1899-1908
6s, .....	5,686.... 1898-1907
5s, .....	20,000.... Nov. 15, 1917
6s, .....	11,490.... 1899-'08
4 1/2s, .....	86,362 70.... 1900-1909
4s, .....	14,490.... Oct., 1900 to '09
PUBLIC BUILDING BONDS, 1890—	
5s, .....	\$1,800.... July 1, 1901

SIDEWALK BONDS—  
 5s, .....

County seat is Dayton.



OBERLIN.—GEO. C. PRINCE, Treasurer.

This village is in Lorain County.

Table with columns: LOANS—, When Due., and amounts. Includes District Sewer Bonds, Paving Bonds, and Water Works.

Table with columns: WATER-WORKS BONDS—(Con.), and amounts. Includes sinking funds, net debt, and tax valuation.

Table with columns: STREET IMPROVEMENT BONDS—, and amounts. Includes 5s, M&S, and total debt.

OTTAWA.—F. H. ROTHMAN, Clerk.

This township is in Putnam County.

Table with columns: LOANS—, When Due., and amounts. Includes 5s, \$43,000 and sinking fund assets.

Table with columns: Tax valuation 1898, Tax rate, and Population in 1890 and 1899.

OTTAWA COUNTY.—E. A. POWERS, Auditor.

The county seat is Port Clinton.

Table with columns: LOANS—, and amounts. Includes Bridge 6s, Court House 5s, and Ditch 6s.

Table with columns: Total debt Mar. 1, 1900, Assessed valuation, and Population.

PAULDING CO.—FLOYD ATWILL, Auditor.

County seat is Paulding.

Table with columns: LOANS—, When Due., and amounts. Includes Bridge and Jail Bonds, Court House Bonds, and Ditch and Road Bonds.

Table with columns: 5s, M&S, 5s, J&D, 5s, F&A, and amounts. Includes Total debt, Assessed valuation, and Population.

PERRYSBURG.—T. M. FRANEY, Corporation Clerk.

This village is in Wood County.

Table with columns: LOANS—, When Due., and amounts. Includes Natural Gas Bonds, Refunding Bonds, and Library Endowment.

Table with columns: Interest payable, Bonded debt, Sinking fund, Assessed valuation, and Population.

PICKAWAY CO.—B. F. YATES, Auditor.

County seat is Circleville.

Table with columns: LOANS—, When Due., and amounts. Includes Bridge Bonds, County Bonds, Court House Bonds, Jail Bonds, and Pike Bonds.

Table with columns: Total debt Sept. 1, '98, Sinking funds, Tax valuation, and Population.

INTEREST is payable at Treasurer's Office.

PIKE CO.—PHILIP P. HAMMON, Auditor.

County seat is Waverly.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Bonds and Turnpike 6s.

Table with columns: Tax valuation, personal, Total valuation, and Population.

OPTIONAL.—Several of the turnpike bonds are optional. INTEREST on bonds due 1902 is payable at Co. Treasurer's office.

PIQUA.—SETH MCCOLLOCH, Clerk.

This city is in Miami County.

Table with columns: LOANS—, When Due., and amounts. Includes School Bonds, Street Improvement, and Water-Works Bonds.

Table with columns: WATER-WORKS BONDS—(Con.), and amounts. Includes 5s, M&S, and interest payable.

POMEROY.—ABE A. MASSAR, Clerk.

Pomeroy is in Meigs County.

Table with columns: LOANS—, When Due., and amounts. Includes Street Paving Bonds, Refunding Bonds, and School Bonds.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Bonds, School Bonds, and Sewer Bonds.

INTEREST on the 5% refunding bonds due 1907 and on the street paving bonds is payable at Pomeroy; on all others in New York.

PORT CLINTON.—GEO. F. MEYER, JR., Clerk.

This village is in Ottawa County.

Table with columns: LOANS—, When Due., and amounts. Includes Emergency Bonds, Water-Works and Street Improvement, and Sewer Bonds.

PORTSMOUTH.—E. K. WALSH, City Clerk.

Portsmouth is the county seat of Scioto County.

Table with columns: LOANS—, When Due., and amounts. Includes City Bonds, Water Works, and Street Improvement Bonds.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Bonds, Sewer Bonds, and Refunding Sewer Bonds.

PREBLE COUNTY.—OSCAR A. GALE, Aud'r.

Eaton is the county seat.

Table with columns: LOANS—, When Due., and amounts. Includes Bridge and Building Bonds, County Bonds, and Ditch and Road Bonds.

Table with columns: Bonded debt, Ditch bonds, Assessed valuation, and Population.

INTEREST is payable at County Treasurer's office.

PUTNAM COUNTY.—LOUIS N. WELDE, Aud.

County seat is Ottawa.

Table with columns: LOANS—, When Due., and amounts. Includes Bridge Bonds, Jail Bonds, and Ditch Improvement.

Table with columns: ROAD IMPROVEMENT—, and amounts. Includes 5s & 6s, Total debt, and Population.

RAVENNA.—Ravenna is situated in Portage County.

Table with columns: LOANS—, When Due., and amounts. Includes Street Improvement, Park Improvement, and Water Works.

Table with columns: Bonded debt, Water debt, Sinking fund, and Population.

INTEREST on the park improvement and water-works construction bonds is payable at the Chemical National Bank, New York; on the water-works extension and street-improvement bonds in Ravenna.

RIDGE TOWNSHIP.—J. R. MORRIS, Clerk.

This township is in Van Wert County.

Table with columns: LOANS—, When Due., and amounts. Includes Road Bonds.

Table with columns: Tax valuation 1897, Total tax, and Population.

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

County seat is Chillicothe.

Table with columns: LOANS—, When Due., and amounts. Includes County Bonds.

Table with columns: Floating debt, Total debt, Tax valuation, and Population.

SALEM.—{ J. D. FOUNTAIN, Mayor. { GEO. HOLMES, Clerk.

This city is in Columbiana County. The railroad-aid bonds have been declared unconstitutional but are included in the total debt.

Table with columns: LOANS—, When Due., and amounts. Includes Street Bonds, Special Assessment Bonds, School Bonds, and Sewer Bonds.

Table with columns: LOANS—, When Due., and amounts. Includes Sewer Bonds, Railroad Aid, and School Bonds.

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—{ CHRISTIAN ZIMMERMAN, Mayor. { A. W. MILLER, Clerk.

This city is situated in Erie County on Sandusky Bay.



[\$10,000 refunding bonds are offered for sale April 25.]

Table with columns: LOANS—When Due., STREET PAVING BONDS—(Con.)—, WATER BONDS—, SEWER BONDS—, REFUNDING WATER BONDS—

INTEREST on the water bonds and on the dock improvement bonds is payable in New York City; on the \$15,000 of sewer bonds, due from 1900 to 1904, in Boston, Mass.; on all other bonds by the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Mar. 20 '99, Aug. 1 '98, Mar. 15 '97, Nov. 15 '96. Rows: Total bonded debt, Sinking funds, Net debt, Water debt.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Table with columns: Years—, Real Est., Personal, Total, Tax rate. Rows: 1899, 1898, 1897, 1896, 1895, 1893, 1890, 1887, 1883.

POPULATION.—In 1890 population was 18,471; in 1880 it was 15,838; in 1870 it was 13,000. The population (est.) in 1899 was 25,000.

SANDUSKY COUNTY.—SAMUEL J. HIRT.

County seat is Fremont.

Table with columns: LOANS—When Due., DEFICIENCY BONDS—, DITCH IMPROVEMENT BONDS—, JAIL BONDS—, Interest paid by County Treasurer.

SCIOTO COUNTY.—M. H. SHUMWAY, Auditor.

County seat is Portsmouth.

Table with columns: LOANS—When Due., REFUNDING BONDS—, TAX VALUATION, REAL., TAX VALUATION, PERSONAL., ASSESSMENT ABOUT 2/3 ACTUAL VALUE., AV. TAX RATE (PER \$1,000) '99., POPULATION 1899 (EST.), POPULATION 1890 (EST.).

INTEREST is payable at the Fourth National Bank of New York.

SHELBY.—W. F. SONNANSTINE, Clerk.

This village is in Richland County.

Table with columns: LOANS—When Due., STREET IMPROVEMENT BONDS—, ELECTRIC LIGHT BONDS—, SEWER BONDS—, SCHOOL BONDS—, SEWER BONDS—, REFUNDING BONDS—, POPULATION 1899 (EST.), POPULATION 1890 (EST.).

SIDNEY.—BEN. B. AMANN, Treasurer.

This city is in Shelby County.

Table with columns: LOANS—When Due., IMPROVEMENT 6s, WATER 5s, WATER & STR., 6s, Total debt Mar. 1, 1900., Tax valuation 1899., Tax rate per \$1,000 1899., Population in 1890 was.

SPRINGFIELD.—{ JOHN M. GOOD, Mayor. PHILIP HUONKER, Clerk.

This city is in Clark County.

Table with columns: LOANS—When Due., BRIDGE BONDS—, CEMETERY AND PARK BONDS—, MARKET HOUSE & CITY B'LD'G—, PARK IMPROVEMENT BONDS—, WATER BONDS—, LOANS—When Due., IMP. STREETS, GRADING, ETC.—, SEWER BONDS—, TAX VALUATION 1898., ASSESSMENT ABOUT 1/2 ACTUAL VALUE., TOTAL TAX (PER \$1,000) '98., POPULATION IN 1898 (EST.), POPULATION IN 1890 WAS.

INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—O. H. MILLER, Clerk.

Table with columns: LOANS—When Due., BUILDINGS AND SITES—, FLOATING DEBT—, POPULATION 1900 (EST.).

STARK COUNTY.—W. M. REED, Auditor.

County seat is Canton.

Table with columns: LOANS—When Due., COURT-HOUSE BONDS—, REFUNDING BONDS—, GENERAL FUND BONDS—, POOR RELIEF BONDS—, INFIRMARY BONDS—, WORK HOUSE BONDS—, TAX VALUATION 1899., ASSESSMENT IN 1890 WAS., POPULATION IN 1880 WAS., POPULATION IN 1899 (EST.).

STEUBENVILLE.—GEO. P. McCracken, Cl'k.

This city is in Jefferson County.

Table with columns: LOANS—When Due., WATER 5s., TOTAL DEBT MARCH 1, 1900., FLOATING DEBT., TOTAL DEBT MARCH 1, 1900., SINKING FUND., NET DEBT MARCH 1, 1900., TAX VALUATION 1899., ASSESSMENT ABOUT 2/3 ACTUAL VALUE., TOTAL TAX (PER \$1,000) '99., POPULATION IN 1890 WAS., POPULATION IN 1880 WAS., POPULATION IN 1900 (EST.).

TIFFIN.—J. B. EHRENFRIED, Clerk.

This city is in Seneca County.

Table with columns: LOANS—When Due., EXTENDING INDEBTEDNESS—, STREET IMP'T BONDS—, NATURAL GAS—, PARK BONDS—, LOANS—When Due., REFUNDING BONDS—, SEWER BONDS—, TOTAL DEBT MARCH 24, '99., SINKING FUND ASSETS., NET DEBT MARCH 24, 1899., TAX VALUATION 1898., TOTAL TAX (PER \$1,000) '98., POPULATION IN 1890 WAS.

The street improvement bonds (marked thus \*) and sewer bonds are payable by special assessment.

TOLEDO.—GEO. U. ROULET, Auditor.

Toledo is situated in Lucas County. An issue of 3 1/4% bonds has been made to refund the \$432,000 railroad bonds maturing May 4, 1900.

Table with columns: LOANS—When Due., BRIDGE BONDS—, STREET AND SEWER IMPROVEMENT—, TOLEDO & WOODVILLE RY.—, FIRE DEPARTMENT BONDS—, WATER WORKS EXTENSION—, WATER WORKS REFUNDING—, GENERAL FUND DEFICIENCY—, GENERAL FUND REFUNDING—, FIRE DEPARTMENT—, SANITARY BONDS—, NATURAL GAS—, SCHOOL BONDS—, IMPROVEMENT DEFICIENCY—, MEMORIAL HALL—, REFUNDING UNIVERSITY BONDS—, MARKET, PATROL AND DREDGING.

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' & Traders' National Bank, New York City—excepting the Memorial Hall and University bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, O.

BONDED DEBT, ETC.—The city debt has been as follows:

Table with columns: Jan. 1, '99, Jan. 1, '98, Feb. 1, '96. Rows: Total bonded debt, Sinking funds, Net debt, Water debt (included above), Spec. assess't debt (included).

The sinking fund is invested in city bonds.

CITY PROPERTY.—The city owns its water works, the original cost of which was \$1,000,000.

EQUALIZED VALUATION.—The city's assessed valuation and tax rate have been as follows:



Years.	Real Estate.	Personal.	Total.	Tax Rate.
1899.....				\$33.00
1898.....	\$38,409,750	\$12,488,920	\$50,898,670	33.20
1897.....	37,530,070	12,116,210	49,646,280	29.80
1896.....			47,533,050	31.20
1895.....	35,396,600	10,767,430	46,164,030	29.00
1894.....	34,764,240	10,691,000	45,455,240	28.60

The actual valuation in 1898 was estimated at \$175,000,000.

POPULATION.—In 1890 the population was 81,434; in 1880 it was 50,137; in 1870 it was 31,584. In 1898 the population, according to local figures, was 141,000.

TORONTO.—{ E. E. FRANCY, Mayor.  
{ D. O. AULF, City Clerk.

This village is in Jefferson County.

LOANS—	When Due.	Total debt Mar. 1, 1900..	\$82,000
WATER WORKS—		Total valuation 1899....	792,000
5s, J&D, \$50,000.....	1909 to 1930	Assessment is 1/2 actual value.	
(Part due every 10 yrs.)		Total tax (per \$1,000) '99....	\$29.00
REFUNDING WATER BONDS—		Population in 1890 was.....	2,536
4s, J&J, \$16,000.....	Jan. 1, 1929	Population in 1900 (est.)	4,000

INTEREST on the water-works bonds is payable at New York.

TAX FREE.—All bonds are exempt from taxation.

TROY.—{ JOHN W. MORRIS, Mayor.  
{ P. J. GOODRICH, City Clerk.

Troy is the county seat of Miami County.

LOANS—	When Due.	LOANS—	When Due.
5s, M&S, \$1,500.....	Sept. 1, 1901	REAL ESTATE—	
5s, M&S, 6,000.....	Sept. 1, 1908	5s, M&S, \$10,000.....	1901-1910
4 1/2s, .....	15,000.....1908	REAL ESTATE REFUNDING—	
CITY HALL REFUNDING—		5s, M&S, \$6,000.....	1900-1905
5s, M&S, \$6,000.....	1906-1911	WATER BONDS.	
5s, M&S, 3,000.....	1912-1914	5s, M&S, \$74,000.....	Sept. 1, 1900
5s, M&S, 3,000.....	1915-1916	(\$4,000 due yearly) to Sept., 1918	
(\$1,000 each March 1 and Sept. 1.)		5s, M&S, \$4,000.....	1911-1914
IMPROVEMENT BONDS—		5s, M&S, 6,000.....	Sept., 1920
6s, M&S, \$6,000.....	Mar., 1922	Total debt Mar. 1, 1900.	\$227,500
5s, M&S, 20,000.....	1917-1920	Floating debt.....	7,000
5s, M&S, 11,000.....	1920-1921	Total debt Mar. 1, 1900.	234,500
5s, M&S, 10,000.....	1923-1924	Interest payable at Troy.	
5s, M&S, 15,000.....	Mar. 1, 1905	Water debt (included)....	84,000
4 1/2s, A&O, 10,000.....	Apr. 1, 1908	Tax valuation 1899.....	2,741,727
ELECTRIC LIGHT BONDS—		Assessment is 1/4 actual value.	
4 1/2s, J&J, \$18,000.....	Jan. 1, 1918	Total tax (per \$1,000) '99....	\$29.90
5s, M&S, 2,000.....	Mar. 1, 1903	Population in 1890 was.....	4,494
		Population 1899 (est.) .....	6,000

TRUMBULL CO.—L. W. SANFORD, Treasurer.

Warren is the County seat.

LOANS—	When Due.	Assessed valuation, per.	\$8,304,893
COUNTY BONDS—		Total valuation 1899....	19,360,313
4s, A&O, \$164,000.....	1900-1920	State & co. tax (per M.) '99....	\$8.00
Bonded debt Jan. 1, 1900.	\$164,000	Population in 1890 was.....	42,373
Assessed val'tion, real..	11,055,200	Population 1900 (est.).....	46,000

UHRICHSVILLE.—R. W. WALTON, Clerk.

This village is in Tuscarawas County.

LOANS—	Total valuation 1898....	\$900,000	
Fire and imp'm't bds., 6s..	\$13,000	Assessment about 1/2 actual value.	
C. L. & W. RR. bonds, 6s..	13,500	Tax rate (per \$1,000) 1898.	\$37.00
Pav and sewer bds., 5s&6s.	42,480	Population in 1890 was.....	3,842
Refunding bonds, 5s .....	35,000	Population in 1899 (est.).....	5,000
Bonded debt Mar. 1, 1900.	103,980		

UPPER SANDUSKY.—{ T. P. SYLVAN, Mayor.  
{ O. A. HALBEDEL, Clerk.

Upper Sandusky is in Wyandot County.

LOANS—	When Due.	Total debt Mar. 1, 1899..	\$60,000
REFUNDING BONDS—		Sinking fund assets.....	7,000
6s, A&O, \$10,000.....	Apr. 1, 1901	Net debt Mar. 1, 1899....	53,000
6s, A&O, 8,000.....	Apr. 1, 1902	Total valuation 1899.....	1,306,350
6s, A&O, 6,000.....	Apr. 1, 1903	Assessment about 2-5 actual value.	
6s, A&O, 8,000.....	Apr. 1, 1904	Total tax (per \$1,000) '98....	\$33.00
6s, A&O, 7,000.....	Apr. 1, 1905	Population in 1890 was.....	3,572
6s, A&O, 6,000.....	Apr. 1, 1906	Population in 1899 (est.).....	4,000
6s, A&O, 8,000.....	Apr. 1, 1907		

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—{ JAMES B. SMITH, Mayor.  
{ H. C. REDRUP, Village Clerk.

County seat of Van Wert County.

LOANS—	When Due.	5s, J&D, \$160.....	June 4, 1900
5s, J&J, \$2,200.....	Jan., '01-'02	5s, F&A, 13,320.....	1900-1905
CITY HALL BONDS—		(\$2,220 annually on Aug. 14.)	
5s, J&D, \$9,000 .....	June, 1900	5s, F&A, \$2,240.....	1900-1913
(\$2,000 due yearly) to June, 1904		(\$160 annually on Aug. 14.)	
CURBING BONDS, SPCL. IMP.—		REFUNDING BONDS—	
5s, J&J, \$1,550 .....	July, 1900-'04	4 1/2s, J&J, \$7,000.....	Jan. 1, 1907
STREET-IMPROVEMENT BONDS—		WATER BONDS—	
4 1/2s, M&S, \$44,000.....	May, '01-'10	5s, A&O, \$50,000.....	Apr. 1, 1921
(\$5,200 due yearly.)		Subject to call after Apr. 1, 1911	
MACADAMIZING BONDS, SPCL. IMP.—		5s, A&O, \$70,000.....	Apr. 1, 1941
6s, June, \$405.....	June, 1900	Subject to call after Apr. 1, 1911	
6s, M&S, 1,350.....	Sept. 25, 1900-'05	5s, J&D, \$5,000.....	June, 1905
5s, J&D, 2,190.....	June, 1900-'03	4 1/2s, M&S, 5,000.....	March, 1910
5s, A&O, 5,230.....	Oct. 10, 1900-'03	Bond. debt Mar. 1, 1900.	\$235,685
5s, J&J, 700.....	July 1, 1900-'04	Floating debt .....	10,745
PAVING BONDS, SPCL. IMP.—		Tax valuation 1899.....	1,853,270
6s, M&S, \$3,225.....	Sept. 25, 1900-'02	Total tax (per \$1,000) '99....	37.50
5s, J&D, 10,000.....	June, 1900-'03	Assessment about 1/2 actual value.	
6s, M&S, 1,875.....	Sept., 1900-'02	Population in 1890 was.....	5,512

INTEREST on \$5,000 of water bonds due 1910 is payable at the First National Bank, New York; all other interest by Village Treasurer.

WAPAKONETA.—JOSEPH MYERS, Clerk.

This village is in Auglaize County

LOANS—	When Due.	5s, semi-an., \$4,000.....	Mar. 1, 1904
BUILDING BONDS—		(\$1,000 due semi-an.) to Sept. 1, 1905	
6s, .....	\$2,000.....1899-1901	5s, semi-an., \$12,000, Mar. 1, 1906	
ELECTRIC-LIGHT BONDS—		(\$1,500 due semi-an. to Sept. 1, 1909	
6s, .....	\$14,000.....1900-1906	5s, semi-an., \$20,000, Mar. 1, 1910	
5s, .....	1,000.....1900	(\$2,000 due semi an.) to Sept. 1, 1914	
5s, J&D, 5,000.....	June 1, 1901	5s, semi-an., \$20,000, Mar. 1, 1915	
(\$500 each J&D) to Dec. 1, 1905		(\$2,500 due semi-an.) to Sept. 1, 1918	
STREET IMPROVEMENT BONDS—		Total debt Feb. 4, 1899	\$120,000
5s, M&S, \$35,000.....	1907-1920	Tax valuation 1898.....	1,149,246
WATER WORKS BONDS—		Total tax (per \$1,000) '98.....	33.50
5s, semi-an., \$3,500.....	Mar. 1, 1901	Population in 1890 was.....	3,616
\$500 due semi-an.) to Sept. 1, 1903		Population 1899 (est.).....	4,800

WARREN CO.—{ GEO. W. SMITH, Auditor.  
{ JOHN A. THOMPSON, Treas.

County seat is Lebanon.

LOANS—	When Due.	Tax valuation, real....	\$9,590,500
BRIDGE BONDS—		Tax valuation, personal	5,592,828
4 1/2s, A&O, \$42,500.....	Oct., 1900-'08	Tot. valuation in 1899..	15,183,328
(\$2,500 each April and October.)		Assessment about 2/3 actual value.	
Interest is payable at Lebanon.		State & Co. tax (p. \$1,000) '99.	\$7.80
Total debt Aug. 15, 1899..	\$47,500	Population in 1890 was.....	25,468
Sinking fund.....	6,877	Population in 1890 was.....	28,392
Net debt Aug. 15, 1899....	40,623	Population in 1899 (est.)....	25,500

TAX FREE.—Bonds are exempt from taxation if owned by parties not residing in the State.

WASHINGTON C. H.—{ J. BLACKMORE, Mayor.  
{ H. L. ROBINSON, Clerk.

This city is the county seat of Fayette County.

LOANS—	When Due.	REFUNDING STREET IMP.—	5s, M&S, \$12,500.....	Sept. 1, 1900
EXTENDING CITY DEBT—		(\$3,000 due yearly) to Sept. 1, 1904		
6s, M&S, \$3,000.....	Sept. 15, Mar. 15, '01	Interest payable at City Treasury.		
(\$500 due semi-an) to Mar. 15, 1903		Bond. debt Mar. 19, 1900	\$83,020	
5s, M&S, \$4,500.....	Sept. 1, 1900	Total valuation 1898 .....	2,608,874	
(\$500 due semi-an) to Sept. 1, 1904		Assessment is 3/4 actual value.		
STREET IMP., SPEC. ACT—		Total tax (per \$1,000) 1899.	\$30.00	
5s, M&S, \$40,000 .....	March 1, 1910	Population in 1890 was.....	5,742	
(\$4,000 due yearly) to Sept. 1, 1919		Population in 1897 (est.).....	6,500	
IMPROVING STREETS—assessed on property benefited.				
5s, .....	\$15,920.....			
6s, .....	5,900.....			

The sinking fund receives over \$3,500 yearly from the tax levy.

WELLSTON.—T. P. WANGLER, Clerk.

This city is in Jackson County.

LOANS—	When Due.	Improve't 5s, \$6,741	44.1900-'08
WATER-WORKS IMPROV'T Bds.—		do 5s, 9,424	30.1900-'09
5s, A&O, \$15,000.....	Mar. 1, 1926	do 5s, 10,702	80.1901-'10
(\$1,000 every 6 mos.) to Mar. 1, '33		Total debt Oct. 1, 1899....	\$98,490
Water 5s, \$42,000.....	1900-1920	Tax valuation 1898.....	\$1,226,768
Water 5s, 10,000.....	1921-1925	Total tax (per \$1,000) '99....	34.00
Elec. Light 5s, 17,000.....	1900-1916	Population in 1890 was.....	4,377
Improve't 6s, 7,000.....	1900-1906	Population in 1899.....	10,000

WELLSVILLE.—{ T. R. ANDREWS, Treasurer.  
{ D. A. DAVIDSON, Clerk.

This city is in Columbiana County.

LOANS—	When Due.	LOANS—	When Due.
CEMETERY BONDS—		4s, Feb., \$75,000 .....	Feb. 3, 1913-'27
6s, Jan., \$7,000.....	1900 to 1906	(\$5,000 due yearly)	
FLOATING DEBT REDEMPTION—		STREET IMPROVEMENT—	
5s, J&J, \$15,000.....	Jan. 15, 1920	6s, var., \$7,500.....	1900 to 1906
SCHOOL BUILDING—		WATER-WORKS BONDS—	
5s, J&J, \$11,000.....	1900 to 1911	4s, Mar., \$12,000.....	Mar., 1909-1914
REFUNDING BONDS—		WATER-WORKS EXTENSION—	
5s, M&S, \$30,000.....	Mar. 15, 1902	5s, J&J, \$5,000.....	Jan. 15, 1920
4s, M&S, 30,000.....	May, 1900-'09	Total debt Jan. 1, 1900..	\$120,500
SEWER BONDS—		Water debt (included)....	64,000
4s, Oct., \$25,000.....	Oct., 1912 to '20	Tax valuation 1899.....	1,744,780
(\$3,000 due yearly.)		Assessment about 1/2 actual value.	
4s, Oct., \$25,000.....	Oct. 16, 1912-'20	Total tax rate (per M.) '98..	\$27.40
(\$3,000 yearly to 1919.)		Population in 1890 was.....	5,247

INTEREST on the bonds is payable at the office of the City Treas.

WILLIAMS CO.—JNO. F. VON BEHREN, Aud'r.

County seat is Bryan.

LOANS—	When Due.	Total debt Sept. 1, 1898.	\$65,000
COURT HOUSE BONDS—		Tax valuation 1898.....	8,941,880
6s, \$65,000.....	1899-1909	Population in 1890 was.....	24,897

WOOD COUNTY.—G. W. GAGHAN, Auditor.

County seat is Bowling Green.

LOANS—	When Due.	Bonded debt Sept. 1, '99....	\$97,000
COURT HOUSE—		Sinking fund.....	14,241
5s, \$10,000.....	Sept. 1, 1902	Net debt Sept. 1, 1899.....	72,759
JAIL BONDS—		Tax valuation, real....	12,634,940
5s, A&O, \$3,000.....	To 1902	Tax valuation, pers'l.	7,946,180
(\$500 every 6 mos.)		Total valuation 1898..	20,581,120
ROAD BONDS—		Co. tax (per \$1,000) '99.....	\$9.70
5s, M&S, \$28,000.....	M&S, 1901-'05	Real valuation '99 abt.	\$60,000,000
5s, M&S, 14,000.....	M&S, 1901-'05	Population in 1890 was.....	44,392
BRIDGE BONDS—		Population in 1894 (est.)...	50,000
5s, M&S, \$20,000.	Mar. 1, 1903		
(\$2,000 each 6 mos.) to Sep. 1, 1907			

WOOSTER.—{ R. J. SMITH, Mayor.  
{ WESTON T. PECKINPAUGH, Clerk.

This city is the county seat of Wayne County.

LOANS—	When Due.	LOANS—	When Due
CITY HALL BONDS—		SPEC. ASSESSMENT Bds.—(Con.)	
5 1/2s, Mar., \$20,000.....	Mar. 16, 1913	5s, .....	\$4,500.....Sept., 1900-1902
Subject to call after Mar. 16, 1903		5s, .....	900.....Oct., 1900-1902
5s, Feb., 40,000.....	Feb. 14, 1912	5s, .....	7,150.....June, 1899-1904
Subject to call after Feb. 14, 1902		5s, .....	800.....Oct., 1899-1904
REFUNDING BONDS—		5s, .....	25,500.....April, 1899-1905
5s, .....	\$19,000.....Oct., 1908	5s, .....	453.....July, 1900
5s, .....	10,000.....July, 1909	5s, .....	6,000.....1



**YOUNGSTOWN.**—FRANK BROWN, Mayor.  
WM. I. DAVIES, City Clerk.

Youngstown is in Mahoning County.

When Due.	STREET IMPROVEMENT—(Con.)
5s, .....	\$560.... Oct. 1, 1902
5s, A&O, \$36,000. Oct. 1, 1900 to '17	1,200.....1900-1901
SEWER BONDS—	
5s, .....	200.....1900-1901
5s, A&O, \$15,000. Oct. 1, '00 to '02	1,200.....1900
5s, .....	1,000. Oct., 1900-'01
5s, .....	20,000.... Oct. 1, 1900
5s, .....	(\$2,000 due yearly) to Oct. 1, 1909
5s, .....	5s, A&O, 16,250... Oct., 1900-1904
	(\$3,250 due yearly.)
GARAGE DISPOSAL BONDS—	
5s, .....	5s, F&A, \$12,000.....1900-1903
	(\$3,000 yearly on Aug. 1.)
WATER BONDS—	
5s, J&D, \$2,800.... Oct., 1900-1903	6s, M&N, \$100,000... Sept. 1, 1901
5s, J&J, 8,275.... Oct., 1899-1908	5s, A&O, 120,000. May 1, '00 to '11
5s, A&O, 950.... Oct., 1900-1903	(\$10,000 due yearly.)
5s, J&J, 1,000.... Oct., 1900-1903	Bonded debt Mar. 15, '99... \$523,288
5s, M&N, 7,800.... Oct., 1900-1904	Floating debt..... 27,000
SCHOOLS—	
6s, .....	\$94,000... Sept. 1, '99 to '02
5s, M&S, 28,000... Sept. '05 to '06	Total debt..... 550,288
STREET IMPROVEMENT—	
6s & 5s, .....	\$217,677. Oct. 1, '98 to '06
5s, .....	2,400.....1900
5s, .....	3,000.....1900-1902
5s, .....	1,400.....1900-1901
	(\$800 yearly.)
5s, J&J, \$3,500... Oct. 1900 to '02	

INTEREST on the water-works bonds of 1901 is payable at the Park National Bank, New York City; on all other bonds at the office of the City Treasurer.

**YOUNGSTOWN SCHOOL DISTRICT.**—W. N. ASHBAUGH, Clerk.

When Due.	Assessment about 1/3 actual value.
5s, .....	\$28,000.... Sept. 1907-08
Bonded debt Sept. 1, '99..	\$133,500
Assessed val'tion '99..	\$14,300,000
	School tax (per \$1,000) '99.. \$10 00
	Population 1900 (est.)..... 55,000

**ZANESVILLE.**—C. N. BAINTER, City Clerk.

This city is the capital of Muskingum County.

When Due.	LOANS—	When Due.	LOANS—
5s, semi-an., \$10,000. July 1, 1908	CEMETERY BONDS—	4 1/2s, M&N, \$40,000.... May 1, 1905	NATURAL GAS, ETC. (refunding).—
REFUNDING BONDS—		6s, M&S, \$70,000.... Sept. 1, 1897	SPECIAL ASSESSM'T BONDS (1890).
4s, A&O, \$79,000.... Oct. 1, 1915	3 1/2s, A&O, 30,000.... Oct. 1, 1919	(Part due yearly) to Sept. 1, 1905	STREET PAVING BONDS—
Subject to call after Oct. 1, 1909	4s, M&S, \$10,000.... Mar. 1, 1910	5s, .....	\$28,010.....1898 to '02
WATER WORKS BONDS (refund'g).		5s, M&S, 17,400.... Mar., '00-'04	5s, M&S, 13,200.... Sept. 1900-'09
5s, semi-an. \$25,000.... July 1, 1913	4 1/2s, A&O, 30,000.... Apr. 1, 1906	5s, Oct., 17,558.... 1900-1904	5s, M&S, 11,500.... Sept., 1900-09
4 1/2s, J&J, 60,000.... July 1, 1907	4 1/2s, A&O, 20,000.... Oct. 1, 1909	5s, M&S, 1,800.... Mch., 1901-05	Bonded debt Mar. 24, '99. \$558,000
4 1/2s, A&O, 70,000.... Apr. 1, 1913	4 1/2s, J&J, 50,000.... May 1, 1916	Tax valuation 1898..... 9,073,811	Assessment about 1/3 actual value.
REFUNDING WATER BONDS—		Total tax (per \$1,000) '98..	\$27.30
4s, A&O, \$125,000.... Oct. 1, 1915	ZANESVILLE RAILWAY (refund'g).	Population in 1890 was.....	21,009
4 1/2s, J&J, \$25,000.... July 1, 1905	4 1/2s, J&J, \$25,000.... Jan. 1, 1905	Population 1899 (est.) abt.	25,000
4 1/2s, J&J, 14,000.... Jan. 1, 1910			

INTEREST is paid at Nassau Bank, N. Y. C., or at Treasurer's office.

**ADDITIONAL STATEMENTS.**

In the table below we give statements regarding all minor civil divisions in the State of Ohio which have reported an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. We have added in each case the population from the Census of 1890.

Place—	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population 1890.
Ada, Harden Co.....	40,000	6	'99-'01	438,070	2,079
Ada S. D., Harden Co.....	34,000	5 & 6	'99-'12		
Bellevue, Huron & Sandusky Counties.....	63,400	5 & 6	'98-'12	696,954	3,052
Blanchard (Tp.) Putn. Co..	35,000	3 1/2	'00-'11	800,000	1,688
Blanchester, Clinton Co..	34,000	6	'06-'25	375,842	1,196
Bluffton, Allen Co.....	25,000	5 & 6	'00-'15	313,262	1,290
Bryan, Williams Co.....	63,800	5 & 6	'99-'20	930,700	3,068
Cambridge S. D., Guern. Co.	35,000	5	'99-'08		
Canal Dover, Tuscar. Co..	64,000	5	'99-'02	1,398,640	3,470
Canal Dover S. D., Tuscarawas Co.....	47,000	5 & 6	'99-'17		
Carey, Wyandot Co.....	35,000	6	'99-'13	507,540	1,605
Carrollton, Carroll Co.....	28,000	5 & 6	'03-'23	426,070	1,228
Chagrin Falls, Cuyaho. Co.	35,000	6	'01-'22	150,100	1,243
Columblana, Colum. Co..	35,000	5	1914	440,310	1,112
Conneaut, Ashtabula Co..	48,000	5	'06-'18	1,196,740	1,163
Cranberry Tp., Crawf'd Co.	25,000	6	'98-'08	537,360	1,662
Crane, Wyandot Co.....	45,000	6	'99-'07	884,000	4,903
Defiance County.....	43,500	6	'99-'05	7,763,123	25,769
Delaware, Delaware Co..	27,510	6	1906	3,473,620	8,224
Delphos, Allen & Van Wert Counties.....	103,000	5 & 6	'00-'26	1,151,077	4,516
Dennison (V.), Tuscarawas Co.....	40,000	6	'99-'22	770,000	3,780
East Cleve., Cuyahoga Co.	60,000	4	1918	683,570	
E. Cleve. S. D., Cuyaho'a Co.	33,000	5	'99-'16		
East Palestine, Columb. Co.	32,600	5 & 6	'98-'18	447,000	1,816
Eaton, Preble Co.....	55,000	6	'99-'14	1,785,963	2,934
Erle County.....	40,000	4 1/2 & 5	1900-'04	14,920,590	35,462
Fern Bank, Hamilton Co..	26,521	6	'99-'17		367
Findlay, U. S. D., Hancock County.....	122,000	5 & 6	'01-'25		
Geneva S. D., Ashta'la Co.	30,000	4	'00-'19	940,970	*3,000
Germant'n, Montgom'y Co.	29,000	9	1899	852,570	1,437
Gibsonburg, Sandusky Co.	38,750	6	'04-'11	261,110	585
Guernsey Co.....	30,000	5	'99-'04	8,609,331	28,645
Hartwell, Hamilton Co..	72,125	5 & 6	'99-'27	1,030,080	1,507
Hartw'll S. D., Il'milton Co.	30,400	6	'98-'21		
Hicksville (V.) Dedance Co.	45,000	..	1900-20	500,000	*3,200
Hillsboro, Highland Co..	88,500	5 & 6	'05-'33	1,700,951	3,620
Hillsb'ro S. D., High'd Co.	35,000	5	1939		
Huron (V.) Sandusky Co..	41,000	6			
Ironton S. D., Lawrence Co.	36,000	5	'99-'12		
Jaekson Tp., Crawford Co.	30,500	6	'11-'20	234,200	3,248
Kenton, U. S. D., Hardin Co.	42,500	6	'99-'15		
Lakewood, Cuyahoga Co..	44,225	5 & 6	'98-'16	1,266,845	
Lebanon, Warren Co.....	71,765	5	'00-'22	1,481,353	3,050
Lebanon S. D., Warren Co.	25,000	5	'98-'08		
Leetonla, Columblana Co..	36,500	5 & 6	yearly.	646,890	2,826

Place—	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population 1890.
Lima U. S. D., Allen Co....	25,000	5	'99-'07		
Lisbon, Columbiana Co....	68,300	6	'99-'21	796,160	
Lorain, S. D., Lorain Co....	67,500	5 & 6	1916		
Loudon Twp., Seneca Co..	20,000	4	'00-'20	903,000	1,321
Marietta S. S. D., Wash. Co.	32,000	5	1914		
Marion U. S. D., Marion Co.	70,000	5 1/2	1916		
Martin's Ferry, Belm't Co.	204,000	5, 5 1/2, 6	'99-'25	2,050,253	6,250
Martin's F'y S. D., Bl'm't Co.	73,300	5 & 6	'00-'44		
Maunee, Lucas Co.....	77,000	5	'16-'28		1,645
Mechan'sv. S. D., Ch'imp. Co.	26,000	5	'00-'22		
McConnellsv., Morgan Co.	25,700	5 & 6	'99-'12	835,521	1,771
Medina, Medina Co.....	30,500	5 & 6	'99-'17	896,729	2,073
Middlet'n S. S. D., Butler Co.	68,000	5	yearly to '16		
Monroeville, Huron Co....	34,500	5 & 6	'00-'30	425,040	
Montpelier, Williams Co..	33,000	6	'00-'33	281,150	1,293
Mt. Vernon S. D., Knox Co..	25,000	6	yearly.		
Napoleon, Henry Co.....	95,000	5 & 6	yearly.	729,860	2,764
Nelsonv. S. D., Athens Co..	50,500	5	'08-'13	796,040	
Newark City S. D., Licking Co.....	33,500	5	'99-'05		
Newark Tp., Licking Co..	50,000	6	'99-'12	917,259	15,286
Newcomerstown, T'scar Co.	39,000	6	'99-'14	527,510	1,241
Oxford, Butler Co.....	56,000	4 1/2-5-6	ye'ly to '34	728,965	1,922
Painesv. S. D., Lake Co..	52,500	4 1/2-5	'03-'21		
Painesv. Vill'ge, Lake Co..	171,500	5 & 6	'99-'26	2,511,140	4,755
Paulding, Paulding Co....	53,000	6	1909	372,631	1,879
Piqua S. S. D., Miami Co..	97,000	5 & 6	'99-'13		
Pleasant, Putnam Co.....	35,000	6	'03-'23	658,301	3,286
Pleasant Ridge, Ham. Co.	112,731	5 & 6	'99-'19	427,410	1,027
Polk, Crawford Co.....	45,000	6	1907	495,990	7,200
Pultney Twp., Belmont Co.	120,000	5	'06-'17	938,652	12,857
Reading, Hamilton Co....	49,000	5	'98-'37	682,200	
Riley (T'wp.), Putnam Co.	33,000	5 1/2 & 6	'05-'10	634,803	1,566
Ripley, Brown Co.....	53,850	5	1905	802,142	2,483
St. Mary's S. D., Augl. Co.	36,500	6	'99-'13		
St. Mary's Vill'ge, Aug. Co.	122,500	5 & 6	'99-'30	986,770	3,000
Salem S. D., Columb. Co..	67,000	5 & 6	'99-'21		
Salineville, Columblana Co.	40,800	6	1922	374,950	2,369
Sharon Tp., Richland Co..	25,000	6	'03-'23	655,770	2,963
Shelby County.....	74,650	6	'99-'06	11,513,400	24,707
Smithfield & Portland Pike Dist., Jeff. Co.....	61,000	5	1900		
Tiffin Sch. Dis., Seneca Co.	41,000	6	'99-'03		
Tippecanoe, Miami Co....	27,686	6	1912	650,970	1,465
Tippecanoe, S. D., Mia. Co.	27,000	5 & 6	'06-'13		
Toledo Board of Educat'n, Lucas Co.....	570,000	4-4 1/4-4 1/2	'04-'29		
Troy S. D., Miami Co....	26,794	5	1902		
Union County.....	40,000	..	..	10,400,000	22,860
Urbana S. D., Champ'n Co.	42,000	5 & 6	'99-'15		
Urbana City, Champ'n Co.	293,000	4 1/2-5-6	'99-'11	3,465,732	6,510
Van Buren, Putnam Co..	40,000	6	1902	610,262	3,444
Van Wert County.....	67,000	5	'01-'18	9,317,320	29,169
Vinton County.....	29,000	6	'99-'02	3,215,098	16,045
Warren City, Trumbull Co.	105,000	4 1/2-5	1905	3,179,015	5,973
Warren City S. D., Trum. Co.	\$37,000	4-4 1/2-5	1920		
Wauseon, Fulton Co.....	25,600	6	'99-'24	\$492,510	2,060
Wayne County.....	27,950	6	'99-'03	20,950,222	39,005
West Liberty School Dist.	19,800	4	1901-17	400,000	*1,500
Willoughby, Lake Co.....	33,300	5	'99-'15	609,770	1,219
Wilmington, Clinton Co..	47,000	5	'00-'18	1,787,196	3,079
Winton Place, Hamilton Co.	54,132	5 & 6	'98-'15	555,840	
Wyandot County.....	118,750	6	'98-'17	11,259,020	21,722
Wyoming, Hamilton Co..	61,940	5 & 6	'98-'02	1,172,790	1,454
Zanesv. S. D., Mnskin. Co.	80,000	4	'14-'15		

\* Estimated.

**State of Indiana.**

ITS

**DEBT, RESOURCES, Etc.**

Organized as a Territory (Act May 7, 1800) - July 4, 1800  
 Admitted as a State (Act Apr. 19, 1816) - Dec. 11, 1816  
 Total Area of State (square miles) - 36,350  
 State Capital - Indianapolis  
 Governor (term exp. 2d Monday, Jan., 1901) - James A. Mount  
 Secretary of State (term expires Jan., 1901) - Union B. Hunt  
 Auditor (term expires Jan., 1901) - W. H. Hart  
 Treasurer (term expires Feb., 1901) - Leopold Levy  
 Legislature meets biennially in odd years on the Thursday after the first Monday in January, and sessions are limited to sixty-one days.

**HISTORY OF DEBT.**—The historical details of Indiana's State debt from 1832 up to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, pages 85 and 86.

Indiana's credit stands high now, about all of its debt being in 3 and 3 1/2 percent bonds; the details of the State's outstanding obligations are as follows:

**FOREIGN DEBT.**

NAME AND PURPOSE.	Interest.	Principal.
	P. Ol. Payable.	When Due. Outstand'g.
School fund refunding.....r.	3 J & D	June 18, 1909 \$3,430,000
	Optional after June 18, 1899	
Stock certificates.....	int. ceased	past due 3,470



	Mar. 1, 1900.	Mar. 1, '99.	Mar. 1, '98.	Nov 1, '97.
Foreign debt.....	\$1,520,615	\$1,916,615	\$5,510,000	\$5,716,615
Domestic debt.....	484,000	484,000	484,000	484,000
Total debt.....	\$5,004,615	\$5,400,615	\$5,994,000	\$6,200,615
Int. on foreign debt..	\$140,875	\$152,725	\$170,725	\$176,725
Int. on domestic debt.	24,200	24,200	24,200	24,200
Total annual int..	\$165,075	\$176,925	\$194,925	200,925

**ASSESSED VALUATION.**—The following table shows the total valuation of real and personal property and the State tax rate (per \$1,000) for the general fund for the years indicated.

Years.	Valuation.	State tax.	Years.	Valuation.	State tax
1899....	\$1,342,831,161.....	\$0.90	1885....	793,526,079.....	\$1.20
1898....	1,311,508,008.....	0.90	1880....	\$728,944,231.....	1.20
1897....	1,295,965,056.....	0.90	1875....	897,739,783.....	1.50
1896....	1,292,641,237.....	0.90	1870....	662,283,178.....	1.50
1895....	1,286,050,531.....	0.90	1865....	567,381,553.....	2.00
1894....	1,295,106,415.....	1.00	1860....	455,011,378.....	1.50
1893....	1,302,310,250.....	1.00	1855....	301,858,474.....	2.00
1891....	1,255,256,038.....	1.20	1850....	138,362,085.....	2.50
1889....	843,483,466.....	1.20			

The total tax rate (per \$1,000) for 1899 was \$2.96<sup>2</sup>/<sub>3</sub>, including Benevolent Institution tax \$0.50, school tax \$1.10, State debt sinking fund tax \$0.30, and Educational Institution tax \$0.16<sup>2</sup>/<sub>3</sub>, in addition to the general fund tax of \$0.90 as given above.

**DEBT LIMITATION.**—In the present Constitution of Indiana, which went into effect November 1, 1851, superseding the Constitution adopted in 1816, there are explicit provisions limiting the power of both the State and its municipalities to contract debt.

**FIRST, as to the State,** Section 5 of article 10 provides that no debt except to meet casual deficits in revenue, to pay interest, to repel invasion &c. can be contracted. The section in full is subjoined.

**CREATION OF DEBT FORBIDDEN.**—No law shall authorize any debt to be contracted on behalf of the State except in the following cases: To meet casual deficits in the revenue; to pay interest on the State debt; to repel invasion, suppress insurrection, or, if hostilities be threatened, provide for the public defense.

In the sixth section of the same article the last clause prohibits the assumption by the State of the debts of any municipality or corporation. The clause referred to reads as follows.

Nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

**SECOND, as to municipalities,** the provision contained in the Constitution seems to be equally clear and emphatic, and, as will be found, fixes the limit at 2 per cent of the valuation. It is article 13 of that instrument which relates to this subject, and we give the article in full below.

**LIMITED—EXCESS VOID.**—No political or municipal corporation in this State shall ever become indebted in any manner or for any purpose to an amount in the aggregate exceeding two per centum on the valuation of the taxable property within such corporation, to be ascertained by the last assessment for State and County taxes previous to the incurring of such indebtedness; and all bonds or obligations in excess of such amount given by such corporation shall be void; *Provided,* That in time of war, foreign invasion, or other great public calamity, on petition of a majority of the property owners in number and value, within the limits of such corporation, the public authorities in their discretion may incur obligations necessary for the public protection and defense to such an amount as may be requested in such petition.

It should be said in connection with the above that several laws have been enacted since the foregoing constitutional limit was adopted (March 14 1881), and bonds have been issued by counties thereunder *beyond the 2 per cent limit*, for the construction of "free gravel, stone or other macadamized roads." Several such laws were passed at the 1899 session of the Legislature. But in the case of *Strieb vs. Cox*, Treas., 111 Ind., the Supreme Court of Indiana held that gravel road bonds are not properly indebtedness of the county—hence do not come within the inhibition of Section 13 of the Constitution. (See editoria in STATE AND CITY SUPPLEMENT for October, 1899, page 3.) In 1899 the State Supreme Court, in the case of *Wilcoxon versus City of Bluffton*, ruled that bonds issued by a city at the request of the School Trustees must be counted in determining whether the city is indebted to the constitutional limit of 2 per cent.

**THIRD, counties** (but no other kind of municipality) are prohibited from subscribing for any stock in a corporation unless paid for at time of such subscription. The section which covers this subject is section 6 of article 10, and is as follows.

Counties cannot take stock. No county shall subscribe for stock in any incorporated company unless the same be paid for at the time of such subscription; nor shall any county loan its credit to any incorporated company, nor borrow money for the purpose of taking stock in any such company; nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

The prohibition which this section contains applies, as already stated, only to counties. Consequently the Legislature was at liberty to authorize cities to subscribe to the stock of railroads, as it did by a general law passed in 1867 granting the power to subscribe to the stock of any railroad running into or through any city or near its corporate limits. Other laws of a somewhat similar character have been passed at other dates. We notice one law too which authorizes counties bordering on the State line to subscribe for railroad stock and to issue bonds for the purpose of paying the subscription. In view of the above section this grant of power extended to counties would seem to be at least questionable.

**COUNTIES are apparently restricted** by statute to a lower than the Constitutional limit of 2 per cent in the matter of creating certain kinds of debt. For instance, Section 5749 of the Revised Statutes authorizes any county to issue bonds when necessary to construct, complete or repair court house, jail or other county buildings, or to fund existing debt; in those cases county commissioners may borrow for that purpose not exceeding 1 per cent on assessed valuation and issue bonds therefor.

*Limit of one per cent* may be exceeded in counties for funding purposes in certain cases where the aggregate indebtedness in 1879 exceeded one per cent (see Revised Statutes, Section 816); also for temporary loans (see Revised Statutes, Section 5818).

Also (if the laws that have been passed are constitutional), the limit of 2 per cent may be exceeded for the purpose of making gravel roads (see above), the Supreme Court having decided that gravel road bonds are not properly an indebtedness of the county.

In addition to the foregoing, general statutes have been passed by the Legislature granting general powers to cities and towns of fifteen thousand inhabitants or over to issue bonds for legitimate corporate purposes, subject, however, to the Constitutional limit of 2 per cent on valuation. But we have not the space to set out here the details, or the details of the other legislation applicable to cities of larger and smaller population, and covering specific purposes, such as water works, &c.

**POPULATION OF STATE.**—The population of Indiana has been as follows in the years named.

1897.....	2,867,036	1860.....	1,350,428	1830.....	343,031
1890.....	2,192,404	1850.....	983,416	1820.....	147,178
1880.....	1,978,301	1840.....	685,866	1810.....	24,520
1870.....	1,680,637				

Between 1860 and 1870 the increase was 330,209, or 24.45 per cent, between 1870 and 1880 297,664, or 17.71 per cent, and between 1880, and 1890 214,103, or 10.82 per cent.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF INDIANA.

**NOTE.**—For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.

### ADAMS CO.—JONAS NEUENSCHWANDER, Treas.

County seat is Decatur.		
<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1899..\$10,516,810
Bonded debt Jan. 1, 1900..	\$45,000	Total tax rate (per M.) '99...\$9.70
Floating debt.....	38,278	Population in 1890 was....20,181
Cash and sinking fund ...	8,390	

INTEREST on the redemption bonds is payable at New York.

### ALEXANDRIA.—This city is in Madison County.

Total debt Mar. 1, 1900...	\$91,500	Tax rate (per M.) '99.....	\$28.60
Tax valuation 1899.....	2,000,000	Population in 1890 was.....	715
Real valuation.....	4,000,000	Population in 1900(est.)....	12,000

### ALLEN COUNTY.—WM. MEYER, Jr., Audit'r.

County seat is Fort Wayne.		
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$35,597,800
<b>COURT HOUSE BONDS.</b>		Tax valuation, person'l. 8,370,515
4s. ....	\$525,000.....1906-'35	Total valuation 1899..\$43,968,315
<b>COURT H'SE &amp; POWER STA'N Bds.</b>		Assessment abt. 60% actual value.
3 <sup>1</sup> / <sub>2</sub> s, M&N, \$200,000	Nov. 1, 1919	State & Co. tax (per M.) 1900..\$8.10
Bond. debt Feb. 23, 1900.	\$725,000	Population in 1890 was....66,689

INTEREST is payable in New York City.

### ANDERSON.—{ M. M. DUNLAP, Mayor.                   { FRANK G. EPPLY, City Clerk.

This city is the county seat of Madison County.		
<b>LOANS—</b>	<i>When Due.</i>	<b>REFUND. WATER B'DS.—(Con.)—</b>
<b>FUNDING BONDS—1879-1893—</b>		5s, J&J, \$5,000.....July 1, 1917
6s, semi-an., \$26,000	Feb. 14, 1913	..s, .., 60,000.....Aug. 1, 1918
6s, semi-an., 27,000	Nv. 15, 1900-'08	Total debt Mar. 1, '99..
	(\$3,000 due yearly.)	\$151,500
5s, M&N \$4,000.....	May 1, 1917	Tax valuation 1897.....
<b>SCHOOL BONDS—1890—</b>		7,070,340
6s, semi-an., \$20,500	Aug. 1, 1910	Actual valuation.....
		24,000,000
<b>REFUNDING BONDS,</b>		City tax rate (per M.), '98..
4 <sup>1</sup> / <sub>2</sub> s, .., \$7,000.....	July 1, 1919	\$13.00
<b>REFUNDING WATER BONDS—</b>		Population in 1890 was....
5s, J&J, \$9,000.....	July 1, 1917	10,741
		Population in 1899 (est.)...27,000

**OPTIONAL.**—The school bonds, and the funding bonds due in 1913, are subject to call ten years from date of issue.

INTEREST is payable at Fourth National Bank of New York City

### BARTHOLOMEW CO.—SAMUEL W. FITCH, Auditor. County seat is Columbus.

<b>LOANS—</b>	<i>When Due.</i>	Gravel road bonds (addi-
<b>COUNTY FUNDING BONDS—</b>		tional).....
5 <sup>1</sup> / <sub>2</sub> s, J&D, \$8,000.....	1900	\$44,979
<b>BRIDGE FUNDING BONDS—</b>		Total valuation 1899..
5s, M&N, \$25,000....	1901 to 1905	16,043,924
	\$5,000 due yearly.	Assessment about actual value.
Total debt Jan. 1, '99..	\$41,000	County tax rate (p. \$1,000)
		Population in 1890 was....
		23,867

INTEREST on 5<sup>1</sup>/<sub>2</sub> per cent bonds is payable at Nat. Branch Bank of Madison and on 5s at First Nat. Bank of Columbus, Ind.

### BLACKFORD CO.—J. P. RAWLINGS, Treas.

County seat is Hartford City.		
<b>LOANS.</b>	<i>When Due.</i>	Bonded debt Mar., 1900
<b>COURT HOUSE BONDS.</b>		\$119,000
5s, J.&J., \$60,000....	1903 to 1907	Total valuation 1899..
	(Part due yearly.)	7,330,860
5s, A&O, \$59,000....	1907 to 1913	Assessment is <sup>3</sup> / <sub>4</sub> actual value.
	(Part due yearly.)	State & Co. tax (per M) 1899..\$5.50
		Population in 1890 was....
		10,461
		Population in 1900 (est.)...20,000

INTEREST is payable by Winslow, Lanier & Co., New York.

### BRAZIL.—{ HOMER M. BAILY, Mayor.                   { JOSEPH W. WILLIAMS, City Clerk.

This city is in Clay County.		
<b>LOANS—</b>	<i>When Due.</i>	<b>REFUND'G WATER W'KS—(Con.)—</b>
<b>SCHOOL HOUSE—</b>		..s, M&S, \$6,000.....Sept. 1, 1906
6s, M&N, \$10,000....	Nov. 1, 1901	Bonded debt Feb. 1, 1900
6s, M&N, 15,000.....	1910-1915	\$86,500
6s, M&N, 8,000.....	Nov. 1, 1917	Floating debt.....
6s, M&N, 4,500.....	Nov. 1, 1918	13,351
6s, .., 4,000.....	1910	Total debt Feb. 1, 1900..
		99,851
<b>REFUNDING SCHOOL.</b>		Water debt (included)...
4s, J&J, \$3,000.....	July 1, 1915	42,000
<b>WATER WORKS—</b>		Tax valuation, real.....
6s, J&J, \$4,000.....	July 1, 1904	1,900,000
6s, M&N, 25,000.....	1905-1910	Tax valuation, personal. 841,930
4s, J&J, 3,000.....	Jan. 1, 1906	Total valuation 1899..
		2,741,930
<b>REFUNDING WATER WORKS—</b>		Assessm't about <sup>7</sup> / <sub>10</sub> actual value.
6s, J&J, \$4,000.....	July 1, 1905	Tax rate (per \$1,000), '99..
		\$14.30
		Population in 1890 was....
		5,905
		Population in 1900 (est.)...12,500

**TAX FREE.**—All bonds are exempt from taxation since 1893.



**CLARK CO.—HERMAN H. HEATON, Auditor.**

County seat is Jeffersonville.	
<b>LOANS—</b>	<i>When Due.</i>
<b>FUNDING BONDS—</b>	
5s, J & D, \$90,000.....	1900 to 1908
(\$10,000 due yearly on June 1)	
Interest is payable in New York.	
Total debt Jan. 1, 1900.	\$90,000
Tax valuation, real.....	8,075,929
Tax valuation personal	\$4,835,358
Total valuation 1899..	12,911,287
Assessment about 3/4 actual value.	
State & Co. tax (per M.) '99	\$.650
Population in 1890 was.....	30,259
Population in 1900 (est.)....	36,000

**CLAY CO.—SAMUEL M. STIGLER, Auditor.**

County seat is Brazil.	
<b>LOANS—</b>	<i>When Due.</i>
Gravel road bonds, 4 1/2s..	\$29,930
do do do 5s....	275,004
do do do 6s....	25,000
Ditch bonds.....	16,200
Jail bonds.....	5,000
Funding bonds.....	20,000
INTEREST is payable at the Third Nat. Bank, New York.	
Total debt Feb. 25, 1900	\$371,134
Total valuation 1899..	12,059,614
Assessment about 1/2 of actual value	
State & Co. tax (per M.) '99	\$.7166
Tax rate (per \$1,000) '99	14.50
Population in 1890 was.....	30,536
Population in 1899 (est.)....	40,000

**COLUMBUS.—This city is in Bartholomew County.**

<b>LOANS.</b>	<i>When Due.</i>	Floating debt.....	\$2,000
<b>CONSOL. FUNDING, SERIES A &amp; B.</b>		Total debt June 1, 1899.	72,000
5s, J&J, \$7,000.....	Jan. 1, 1907	Sinking fund.....	4,833
<b>FUNDING BONDS—</b>		Net debt June 1, 1899..	67,167
5s, J&J, \$8,000.....	Sept. 3, 1915	Tax valuation, real.....	2,703,330
<b>REFUNDING BONDS—</b>		Tax valuation, person'l	1,722,715
4s, ..... \$44,000.....	Jan. 1, 1909	Total valuation 1898..	4,426,045
<b>WATER-WORKS BONDS—</b>		Assessment about 1/3 actual value.	
5s, J&J, \$15,000.....	Sept. 3, 1915	Total tax rate (per M.) '98..	\$.22.61
Interest payable in New York.		Population in 1890 was.....	6,719
Bonded debt June 1, '99.	\$70,000	Population 1899 (estim'd).	11,000
All bonds are subject to call after 10 years from date of issue.			
INTEREST on the consol. funding bonds is payable at Winslow Lanier & Co., New York.			

**CRAWFORDSVILLE.—N. B. WANGH, Treas.**

This city is in Montgomery County.			
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....	\$2,422,570
<b>GENERAL CITY BONDS—</b>		Tax valuation, person'l..	1,523,895
3 1/2, semi-an., \$20,000.....		Total valuation 1899....	3,946,465
<b>ELECTRIC-LIGHT BONDS—</b>		Assessment about 3/4 actual value.	
4 1/2s, semi-an., \$35,000.....		Tax rate (per \$1,000) '99	\$.21.70
Bonded debt Feb. 1, 1900.	\$55,000	Population in 1890 was.....	6,089
Floating debt.....	9,500	Population 1900 (est.)....	11,000
Total debt Feb. 1, 1900..	64,500		

**DAVISS COUNTY.—County seat is Washington.**

\$10,000 of the debt given below will be paid off Apr. 15, 1900.			
<b>LOANS—</b>	<i>When Due.</i>	State & Co. tax (per M.) '99	7.00
Total debt Apr. 1, 1900.	\$35,000	Population in 1890 was....	26,227
Assessed val'n 1899....	11,288,065		

**DEARBORN CO.—C. M. BEINKAMP, Auditor.**

County seat is Lawrenceburgh			
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, person'l	\$3,884,000
<b>FUNDING BONDS—</b>		Total valuation 1899..	8,475,220
Bonds of '95, \$30,000.....	Nov. 1, 1915	Actual valuation (est.)	14,000,000
Tot. bond. d'bt Feb. 25, 1900	\$30,000	Population in 1890 was.....	23,364
Floating debt.....	15,500	Population in 1880 was.....	26,671
Tax valuation, real....	\$4,591,220		

**DECATUR.—W. H. NIBLICK, Chairman Fin. Com.**

This city is in Adams County.			
<b>LOANS—</b>	<i>When Due.</i>	Assessed valuat'n, real.	\$844,670
<b>STREET IMPT. BONDS—</b>		Assessed val'n, pers'l..	684,410
6s, Dec., \$10,400.....	1900-1907	Total valuation 1898..	1,529,086
(\$1,300 on May 1.)		Tax rate (per \$1,000) '99	\$.19.60
Tot. gen. debt Jan. 1, '99.	\$20,000	Real valuation.....	\$5,000,000
Water debt (additional)...	46,000	Population in 1890 was.....	3,142
Elec.-Light Plant (add'l)...	13,000	Population in 1880 was.....	1,905
School debt (additional)...	21,000	Population 1898 (estimated)	5,500

**DECATUR CO.—D. C. ELDER, Treasurer.**

County seat is Greensburgh.			
<b>LOANS—</b>	<i>When Due.</i>	State & Co. tax (per M.) '99	\$.6866
<b>COURT HOUSE BONDS—</b>		Population in 1890 was....	19,277
5s, ..... \$35,500.....	1910	Population in 1880 was....	19,779
Total debt June 1, 1899.	\$38,500	Population in 1899 (est)...	20,000
Total valuation 1900..	\$11,756,505		
Assessment is 3/4 actual value.			

**DELAWARE CO.—CHAS. F. KOONTZ, Treas.**

County seat is Muncie.			
<b>LOANS—</b>	<i>When Due.</i>	Sinking fund.....	\$29,521
<b>BRIDGE BONDS—</b>		Net debt Jan. 1, 1900..	116,479
6s, A&O, \$25,000.....	Oct. 1, 1913	Tax valuation, real....	13,966,900
<b>COURT HOUSE BONDS—</b>		Tax valuation, person'l	7,666,000
5s, M&N, \$121,000.....	May 15, 1900-'08	Total valuation 1899..	21,632,900
(\$12,000 due yearly, 1900-'03; \$15,000, '04-'07, and \$13,000 in '08.)		Assess. about 2/3 of actual value.	
Interest is payable in New York.		State & Co. tax (per M.) '99	\$.59.90
Bonded debt Jan. 1, 1900	\$146,000	Population in 1890 was.....	30,131
		Population 1900 (est.)....	60,000
INTEREST is payable at the National City Bank, New York City.			

**DELPHI.—{ H. KERLIN, Mayor.  
                  { JAS. M. RAMEY, Treasurer.**

This city is in Carroll County.			
<b>LOANS—</b>	<i>When Due.</i>	Bond. debt Feb. 25, 1900.	\$32,000
<b>RAILROAD BONDS—</b>		Water debt (additional).	15,000
7s, g. A&O, \$22,000 g.....	April 1, 1908	Tax valuation, real.....	757,065
<b>SCHOOL BONDS—</b>		Tax valuation, personal.	445,705
5s, M&N, \$10,000 g.....	Nov. 1, 1907	Total valuation 1899....	1,202,770
<b>WATER BONDS—</b>		Assessm't is about 3/4 actual value.	
7s, g. J&J, \$15,000 g.....	July 1, 1911	Total tax per \$1,000 1899..	\$.27.80
Subject to call on 60 days' notice.		Population in 1890 was.....	1,923
TAX FREE—All of the city's bonds are exempt from taxation.			
INTEREST on the railroad and school bonds is payable at Delphi; on the water bonds at Chicago.			

**DUNKIRK.—B. P. HUNT, Treasurer.**

This city is in Jay County.

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER-WORKS BONDS—</b>	
<b>PURCHASING AND STREET BDS.—</b>		6s, M&S, \$12,000.....	
6s, J&J, \$1,414.....	1903-4	(\$500 due yearly.)	
6s, A&O, 1,900.....	1903	Bonded debt Aug. 15, '99.	\$28,479
(Part due yearly.)		Floating debt about.....	800
<b>SCHOOL BONDS—</b>		Total debt Aug. 15, 1899.	29,279
6s, M&S, \$1,500.....	\$500 biennially	Tax valuation 1899.....	767,055
6s, J&J, 8,000.....	500 annually	Assessment is 2-5 actual value.	
6s, M&S, 4,500.....	1915	Total tax rate (per M.) '99	\$.31.50
(\$500 due yearly.)		Population in 1890 was.....	1,024
		Population in 1899 (est.)....	5,000

INTEREST on \$13,000 school bonds is payable at Dunkirk; on all others at New York.

**ELKHART.—{ PORTER TURNER, Mayor.  
                  { P. P. ABEL, Treasurer.**

This city is in Elkhart County.			
<b>LOANS.</b>	<i>When Due.</i>	4s, A&O, \$15,000.....	Oct. 1, 1919
<b>FUNDING BONDS—</b>		Bond. debt Feb. 23, 1900.	\$84,000
5s, M&N, \$12,000.....	1900-1903	City has no floating debt.	
(\$3,000 due yearly on May 1)		Tax valuation, real.....	\$3,917,240
5s, M&S, \$20,000.....	1903-1907	Tax valuation, personal	1,329,805
(\$4,000 due yearly on Sept. 1)		Total valuation, 1899..	5,247,045
4 1/2s, J&D, \$25,000.....	Dec. 1, 1915	Assessment about 5/8 actual value.	
<b>SCHOOL BONDS—</b>		Total tax (per \$1,000) '99..	\$.25.20
5s, J&J, \$12,000.....	1900-1905	Population in 1890 was....	11,360
(\$2,000 due yearly on July 1)		Population 1900 (estim'd)	17,500

INTEREST on the funding bonds of 1915 is payable in New York City; on all other bonds at the Treasurer's office.

TAX FREE - All city bonds are exempt from taxation.

**ELKHART CO.—PETER D. BERKEY, Auditor.**

County seat is Goshen.			
<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, 1900	\$80,000
<b>COUNTY BONDS—</b>		Tax valuation 1899....	21,996,580
4 1/2s, ..... \$30,000.....	Feb. 1, 1901	State & Co. tax (per M) '99	\$.13.20
(\$10,000 due y'rly) to Feb. 1, 1903		Real valuation (est'd)	50,000,000
<b>FUNDING BONDS—</b>		Population in 1890 was....	39,201
5s, M&S, \$50,000.....	Mar. 1, 1904	Population 1899 (estim'd)	52,000
(\$5,000 due y'rly) to Mar. 1, 1913			
INTEREST on funding bonds is payable at County Treasurer's office.			

**ELWOOD.—WILLIAM A. HUPP, Treasurer.**

This city is in Madison County.			
Bond. debt Jan. 1, 1900.	\$102,500	Total valuation 1899..	\$3,815,625
Sinking fund assets.....	17,170	Assessment about 2/3 actual value.	
Net debt.....	85,330	Tax rate (per \$1,000) 1899	\$.25.80
Assessed valuation, real.	2,725,645	Population in 1900 (est.)...	16,000
Assessed valuat'n, per'l.	1,089,980		

**EVANSVILLE.—{ WM M. AKIN, JR., Mayor.  
                  { ANDREW C. RICHARDT, Comp.**

Evansville is the County seat of Vanderburgh County. This city has entered into a contract to refund the bonds maturing in 1912, provided that all of these issues may be secured by the contracting firm. At this date (Mar. 1, 1900) no bonds have been refunded.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Series A.....	5 J & J	Jan. 1, 1912 \$648,000
Do. B.....	4 1/2 J & J	Jan. 1, 1912 326,000
Do. C.....	4 J & J	July 1, 1912 694,000
Water bonds.....	6 J & J	July 1, 1912 400,000
Refunding school bonds.....	5 J & D	1907 50,000
Old bonded debt.....	7 .....	1,000
do do.....	6 .....	36,000

INTEREST is payable by Winslow, Lanier & Co., New York.

**TOTAL DEBT, ETC.**—The total bonded debt February 26, 1900, was \$2,118,000, including water debt of \$400,000. In addition to this there is outstanding an old bonded debt of \$37,000. The city has no floating debt and the sinking fund amounts to \$11,500.

**ASSESSED VALUATION** (total) in 1899 was \$25,370,060, including \$18,574,210 for real estate and \$6,795,850 for personal property; the city tax rate (per \$1,000) was \$10.00.

**TAX-RECEIVABLE COUPONS.**—All issues of Evansville city bonds carry tax-receivable coupons.

**POPULATION.**—The population in 1890 was 50,756; in 1880 was 29,280; in 1900 (estimated) 65,000.

**FLOYD CO.—County seat is New Albany.**

Total debt June 1, 1898..	\$83,743	Total valuation 1899..	\$11,882,305
		Population in 1890 was....	29,458

**FORT WAYNE.—{ HENRY P. SCHERER, Mayor.  
                  { HENRY C. BERGHOFF, Compt'r.**

This city is the county seat of Allen County. The \$15,800 of water-works bonds due in 1914 were issued by the town of South Wayne and assumed by the city upon annexation of the town.

<b>LOANS—</b>	<i>When Due.</i>	<b>REF'D'G WATER BONDS—(Con.)—</b>	
<b>REFUNDING RAILROAD BONDS—</b>		3 1/2s, M&N, \$30,000.....	
4 1/2s, A&O, \$299,000.....	Oct. 10, 1913	3 1/2s, M&N, 50,000.....	
<b>REFUNDING WATER BONDS—</b>		WATER WORKS—	
3 1/2s, M&N, \$240,000.....	May 15, 1919	6s, J&J, \$15,800.....	July 10, 1914

INTEREST is payable in New York—on 5% funding bonds at the Third National Bank; on all other bonds at U. S. Mortgage & Trust Co.

**TOTAL DEBT, SINKING FUNDS, ETC.**—The subjoined statement shows municipal debt on dates named.

	<i>Jan. 1, 1900.</i>	<i>Jan. 1, '99.</i>	<i>July 1, '98.</i>	<i>Jan. 1, '95.</i>
Total bonded debt.....	\$634,800	\$669,800	\$673,800	\$673,800
Sinking funds.....	6,599	29,763	32,700	21,966
Net debt.....	\$628,201	\$640,037	\$641,100	\$651,834
Water debt (included above).....	\$286,000	\$281,800	\$281,800	\$285,500

The sinking fund receives yearly about 5 per cent of the taxes collected. The city has no floating debt.

**ASSESSED VALUATION.**—The city's assessed valuation (about two-thirds of actual value) and tax rate have been as follows:

<i>Years.</i>	<i>Real Estate.</i>	<i>Personal Property.</i>	<i>Total Assessed Valuation.</i>	<i>Tax Rate per \$1,000.</i>
1899.....	\$17,817,130	\$6,609,265	\$24,426,395	\$.21.70
1898.....	17,830,775	5,008,585	22,839,360	21.10
1897.....	17,709,520	4,873,605	22,583,125	20.30
1895.....	17,459,060	5,316,880	22,775,940	18.70
1890.....	15,890,460	3,739,080	19,629,540	23.40
1880.....	11,408,600	2,041,475	13,450,075	.....

The tax rate for 1899 includes county tax, \$5.30; city tax, \$9.40; school tax, \$3.40; township tax of .80c. and State tax of \$2.80.

**POPULATION.**—In 1890 population was 35,393; in 1880 it was 26,880; in 1870 it was 17,718. In 1899 it was estimated at 52,000.



FRANKFORT.—This city is in Clinton County.

Table with columns: LOANS—When Due., HIGH SCHOOL BONDS—, SEWERAGE BONDS—, Tax valuation, real., Tax valuation, person'l., Total valuation 1899., City tax (per \$1,000) '99., Population in 1890 was., Population 1900 (est.).

FULTON COUNTY.—N. R. STONER, Treas.

Table with columns: Court-house bonds, Refunding bonds, Bonded debt Jan. 1, 1899, Assessed valuation, Assessed valu'n, pers'l., Total valuation 1899., State & co. tax (per M.) '99., Population 1890.

GOSHEN.—I. D. WOLFE, City Clerk.

Table with columns: Bonded debt Sept. 1, '99., Floating debt., Total debt Sept. 1, 1899., Assessed valuation '99., Assessment about 3/4 actual value., City tax (per \$1,000) '99., Population in 1890 was., Population in 1900 (est.).

GRANT COUNTY.—County seat is Marion.

Table with columns: Tot. gen. debt Jan. 1, 1900, Gravel r'd bonds (add'l), Tax valuation 1899., State & Co. tax (per M) '99., Population 1890 was., Population 1900 (estim'd).

GREENE COUNTY.—C. C. BALLARD, Treas.

Table with columns: LOANS—When Due., ASSESSMENT BONDS—, GRAVEL ROAD BONDS—, County BONDS—, Bonded debt Feb. 23, 1900., Total valuation 1899., Assessment is about 2/3 actual val., Av. tax rate (per M.) '99., Population in 1890 was., Population in 1900.

GREENFIELD.—S. A. CURRY, City Treasurer.

Table with columns: Net debt Feb. 23, 1900., Water debt (included), Tax valuation 1899., Tax rate (per M.) '99., Population in 1890 was., Population in 1899 (est.).

HAMILTON COUNTY.—SAMUEL CRAIG, Treasurer.—County seat is Noblesville.

Table with columns: LOANS—When Due., FUNDING BONDS—, GRAVEL ROAD BONDS—, Bonded debt Feb. 23, 1900., Total valuation 1899., Assessment is about 2/3 actual val., Av. tax rate (per M.) '99., Population in 1890 was., Population in 1900.

HAMMOND.—This city is in Lake County.

Table with columns: Total debt 1896., Water debt (included), Tax valuation 1896., Real valuation., Population in 1890 was., Population in 1896 about.

HARRISON CO.—County seat is Corydon.

Table with columns: LOANS—When Due., GRAVEL ROAD BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Sinking fund., Net debt Jan. 1, 1900., Total valuation 1899., Assessment is 2/3 actual value., Total tax (per \$1,000) 1899., Population 1890 was., Population 1900 (estim'd).

HOWARD COUNTY.—JOHN A. MORRISON, Treasurer.—County seat is Kokomo.

Table with columns: GRAVEL ROAD BONDS—, Bonded debt 1900., Assessed valuation, real., Ass'd valuation, pers'l., Total valuation 1899., Assessment is 4-5 actual value., State & Co. tax (per M) '99., Population in 1890 was., Population 1900 (est.).

HUNTINGTON.—Huntington is in Huntington County.

Table with columns: Net debt Aug. 5, 1899., Tax valuation, 1899., Real valuation., Population in 1890 was., Population in 1893 was.

HUNTINGTON CO.—{ W. F. SWAIM, Auditor. { JACOB W. JOHN, Treasurer.

Table with columns: Bonded debt Mar. 1, 1900, Sinking fund Mar. 1, 1900., Total valuation 1899., Assessm't 1/2 to 3/4 of actual value., State & Co. tax (per M.) '99., Population 1890 was.

INDIANAPOLIS.—{ THOMAS TAGGART, Mayor. { E. M. JOHNSON, Comptroller.

Table with columns: LOANS—When Due., BRIDGE BONDS—, FUNDING BONDS—, IMPROVEMENTS—, PARK IMPROVEMENT BONDS—, STATION HOUSE BONDS—, REFUNDING BONDS—, REFUNDING BONDS—(Con.), ANNEXED DIST. BONDS—, BRIGHTWOOD WATER B'Ds—, HOUGHVILLE SCHOOL B'Ds—, Mt. JACKSON SCHOOL B'Ds—, WEST INDIANAPOLIS SCHOOL BONDS—, FUNDING BONDS—.

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and \$1,000. INTEREST is payable by Winslow, Lanier & Co., New York.

Table with columns: TOTAL DEBT, ETC.—, Jan. 1, 1900., Jan. 1, '99., Jan. 1, '98., Jan. 1, 1897., Total funded debt., Debt assu. by annex'n., Total liabilities., The city has no sinking fund.

CITY PROPERTY.—The value of city property on Jan. 1, 1900, was \$2,027,861 60.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Table with columns: Years., Real Estate., Personal Property., Total Assessed Valuation., Total Tax per \$1,000.

POPULATION.—In 1890 population was 105,436; in 1880 it was 75,056; in 1870 it was 48,244; in 1899 was estimated at 195,000.

INDIANAPOLIS SCHOOL DISTRICT.—{ RANK L. REISSNER, { Asst. Sec. Bd. of Sch. Com.

This district includes the whole of the city of Indianapolis and reports the same assessed valuation. In addition to the bonds below, \$100,000 school bonds were sold on Jan. 1, 1900, but their issuance is being resisted in the courts at this date (April 9, 1900). It is claimed that the debt of city and school district should be added together in computing debt limit.

Table with columns: LOANS—When Due., BUILDING, REFUNDING, & C.—, COUPON NOTES—(Continued)—, BUILDING NOTES—, COUPON NOTES—.

JACKSON CO.—J. D. DURMENT, Auditor.

Table with columns: LOANS—When Due., BRIDGE FUNDING BONDS—, GRAVEL ROAD BONDS—, Total debt Mar. 1, 1900., Gravel road bonds (add'l), Total valuation 1899., Assessment is about actual value., State & Co. tax (per \$1,000), Population in 1890 was., Population in 1899 (estim'd).

The gravel road bonds are not properly a county debt, the townships being responsible for these loans.

INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

JAY COUNTY.—A. C. MANOR, Auditor.

Table with columns: LOANS—When Due., COUNTY BONDS—, ROAD BONDS—, JAIL BONDS—, Bonded debt June 1, '99., Assessed valuation '99., State and Co. tax (per M) '99., Population in 1890 was., Population 1899 (est.).

JEFFERSONVILLE.—{ THOS. B. RADER, Mayor. { WALTER B. HASSAN, Clk.

This city is in Clarke County. The \$87,000 of bonds due Aug. 1, 1896 (since refunded), were declared illegal by the Supreme Court. The city obtained permission from the Legislature to refund them, and the legality of this Act has been affirmed by the Supreme Court.

Table with columns: LOANS—When Due., REFUNDING CITY BONDS—, Floating debt., Total debt Jan. 1, 1900., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment is 1/2 actual value., Total tax (per \$1,000) 1899., Population in 1890 was., Population in 1880 was., Population in 1900 (estim'd).

INTEREST is payable at the City Treasurer's office, and at the Fourth National Bank and U. S. National Bank, New York City.

TAX FREE.—All of the above bonds are exempt from city tax.

KNOX COUNTY.—{ SAMUEL A. JORDAN, Auditor. { W. H. VOLLMER, Treasurer.

Table with columns: LOANS—When Due., DRAINAGE BONDS—, Floating debt., Total debt Jan. 1, 1899., Sinking fund., Net debt., Drainage bonds (add'l), Tax valuation 1899., Assessment about 65% act. value., State & Co. tax (p. \$1,000) '99., Population in 1898 (est.), Population in 1890 was.

INTEREST on \$50,000 bonds is payable at the Hanover National Bank, New York; on ditch bonds at the National Park Bank, New York.

KOKOMO.—{ W. S. ARMSTRONG, Mayor. { J. A. BURKHALTER, Treasurer.

Table with columns: LOANS—When Due., BUILDING BONDS—, FUNDING BONDS—, REFUNDING BONDS—, SCHOOL BONDS—, Floating debt., Total debt Jan. 1, 1900., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment is about 3/4 actual val., Total tax (per \$1,000), '99., Population in 1890 was., Population in 1899 (est.).



**LAFAYETTE.**—{ NOAH JUSTICE, Mayor.  
FRANK DU TEIL, Treasurer.  
This city is the county seat of Tippecanoe County.  
**LOANS—** When Due. Tax valuation, real....\$7,855,520  
**REFUNDING WATER BONDS—**  
4<sup>1</sup>/<sub>2</sub>s, J&D, \$225,000.. June 1, 1920 Tax valuation, person'l 4,128,820  
Subject to call after June 1, 1915. Total valuation 1899...11,984,340  
4<sup>1</sup>/<sub>2</sub>s, J&D, \$75,000 .. June 1, 1921 Assessment about <sup>3</sup>/<sub>5</sub> actual value.  
(Subject to call after June 1, 1916.) Tax rate (per \$1,000) 1900.\$22.90  
Interest payable at New York. Population in 1890 was....16,243  
Tot.dbt.(wat.)Feb.,1900 .\$300,000 Population 1898 (estim.)....25,000

**LA PORTE.**—W. W. HANS, Clerk.  
This city is the county seat of La Porte County.  
The water bonds are free from city tax when held in the city.  
**LOANS—** When Due. Total debt Aug. 5, 1899... \$37,000  
**SCHOOL BONDS—** Water debt (included).... 15,000  
5s, M&N, \$22,000..May 1, '00-1910 Tax valuation, real....2,214,470  
(\$2,000 due yearly.) Tax valuation, personal.1,427,210  
**WATER BONDS (REFUNDING)—** Total valuation 1899...3,641,680  
5s, M&N, \$15,000....May 1, 1900 Assessment about <sup>1</sup>/<sub>2</sub> actual value.  
(\$5,000 yearly) to May 1, 1902 Total tax (per \$1,000) 1899.\$23.50  
**WATER-WORKS BONDS—** Population in 1890 was....7,196  
3<sup>4</sup>/<sub>8</sub>s, ....., \$30,000.....1919 Population in 1899 (est.)....9,500  
Int. payable at city treas.or in N. Y.

**LA PORTE CO.**—County seat is La Porte.  
**LOANS—** When Due. Tax valuation '99(est.)\$17,003,728  
**COURT HOUSE BONDS—** Assessment is <sup>1</sup>/<sub>2</sub> actual value.  
5s, Apr. 15, \$66,000..Apr. 15, 1901 State tax (per \$1,000)..... \$2.97  
(\$22,000 due yearly) to Apr. 15, 1903 County tax (per \$1,000) 1899 3.33  
5s, Feb. 1, \$80,000.....1904 Population in 1890 was....34,445  
(\$20,000 due yearly) to 1907 Population in 1880 was....30,985  
Total debt June 1, 1899..\$168,000 Population in 1895 about...35,000  
**INTEREST** on \$110,000 court house bonds is payable at the First Nat. Bank of Chicago, Ill.; on others at the Chemical Nat. Bank, N. Y.

**LAWRENCEBURG.**—Jos. F. FRAZER, Clerk.  
This city is in Dearborn County.  
**LOANS—** When Due. Interest payable at City Treasury.  
**REFUNDING BONDS—** Total debt Jan. 1, 1900. \$52,000  
4<sup>1</sup>/<sub>2</sub>s, A&O, \$10,000.....1913 Tax valuation, real..... 697,270  
**AGRICULTURAL BONDS—** Tax valuation, personal. 589,040  
5s, Nov., \$2,000.....Nov., 1901 Total valuation 1899...1,286,310  
**REFUNDING BONDS—** Total tax (per \$1,000) '99 27.91  
4<sup>1</sup>/<sub>2</sub>s, J&D, \$40,000..... 1914 Population in 1890 was....4,284  
**INTEREST** is payable by Winslow, Lanier & Co., N. Y.

**LOGANSPORT.**—A. D. FANSLER, Clerk.  
This city is in Cass County.  
**LOANS—** When Due. Total debt May. 1, 1899. \$352,327  
**FUNDING BONDS—** Assessed valuation, real.5,417,420  
4s, M&N, \$235,000...Nov. 1, 1915 Assessed valuation, per'l.1,944,610  
Optional after Nov. 1, 1905 Total valuation 1898....7,362,030  
Int.—N. W. Harris & Co., N. Y. Tax rate (per \$1,000) 1898.\$11.70  
Water-works certifi.... \$15,250 Population in 1890 was .. 13,328  
School bonds..... 50,000 Population in 1880 was .. 11,198  
Pratt charitable fund.... 5,000 Population 1897 (est.)..... 17,500  
City orders outstand'g... 47,077

**MADISON.**—{ ELLISON D. MCGUIRE, Mayor.  
GEORGE F. HARPER, City Clerk.  
Madison is the county seat of Jefferson County.  
**LOANS—** When Due. **REFUNDING BONDS, "E"—**  
**FUNDING "D"—** 4s, M&N, \$8,000.....Nov. 1, 1907  
4s, M&N, 8,000.....Nov. 1, 1908 (\$6,000 due yearly) Nov. 1, 1913  
4s, M&N, 8,000.....Nov. 1, 1909 **WATERWORKS FUNDING BONDS—**  
4s, M&N, 8,000.....Nov. 1, 1910 4<sup>1</sup>/<sub>2</sub>s, F&A, \$58,200...Aug. 1, 1900  
4s, M&N, 3,000.....Nov. 1, 1911 (\$7,000 due yearly) to Aug. 1,1909

**TAX FREE.**—Bonds are all exempt from city tax.  
**PAR VALUE.**—These bonds are in pieces of \$100, \$500 and \$1,000.  
**INTEREST** on the water-works funding bonds is payable at the National Branch Bank of Madison; all other bonds by City Treasurer.  
**TOTAL DEBT, SINKING FUND, ETC.—**  
Mar.1,1900. Aug. 1,'99. Aug. 1,'98. Feb.1,'97.  
Total bonded debt.....\$186,200 \$183,200 \$190,200 \$195,000  
Sinking funds..... 12,000 12,500 11,500 15,000  
Net debt.....\$174,200 \$170,700 \$178,700 \$180,000  
Water debt (included above). 58,200 58,200 65,200 81,000  
Floating debt..... 5,000 3,000 19,347  
The sinking fund receives yearly about \$15,000.

**ASSESSED VALUATION.**—The city's assessed valuation (supposed to be actual value) and tax rate have been as follows:  
Years. Real Estate. Personal Property. Total Assessed Valuation. Tax Rate per \$1,000  
1899.....\$2,372,755 \$1,588,632 \$3,961,387 \$21.80  
1898..... 2,542,195 1,559,135 4,101,330 24.90  
1897..... 2,532,245 1,645,525 4,177,770 24.60  
1896..... 2,516,135 1,777,020 4,293,155 20.60  
1890..... 2,477,340 1,434,905 3,912,245 24.60  
1888..... 1,865,940 1,337,300 3,203,240 .....

**POPULATION.**—In 1890 the population was 8,936; in 1880 it was 8,945; in 1870 it was 10,709. Estimate for 1900, 10,000.

**MADISON CO.**—OTIS P. CRIM, Auditor.  
County seat is Anderson.  
**LOANS—** When Due. Total debt July 1, 1899. \$64,250  
**COUNTY BONDS—** Gravel Road Bonds (add) 8,525  
6s, Sept., \$10,000..Sept. 17, 1900 Total valuation 1899...30,306,890  
6s, June, 15,000..June 29, 1901 Assessment abt. <sup>3</sup>/<sub>4</sub> actual value.  
6s, Sept., 16,000...Sept. 1, 1902 State & Co. tax (per M.) 1899.\$6.50  
6s, Sept., 17,000...Sept. 1, 1907 Population in 1890 was....36,487  
**GRAVEL ROAD BONDS—** Population in 1899 (est.)...70,000  
6s, Sept., \$4,950...Aug. 1900-'01  
6s, Sept., 825..Sept., '00, to '02  
**INTEREST** on \$10,000 county bonds of 1900 is payable at the Fourth Nat. Bank of New York City; on all other bonds in Anderson.  
**TAX FREE.**—Bonds are all exempt from taxation.

**MARION.**—This city is in Grant County.  
**LOANS—** Amount. Bonded debt Jan. 1, '98..\$122,500  
**IMPROVEMENT BONDS—** Sinking fund..... 3,392  
6s, ....., \$20,000..... 1908 Net debt Jan. 1, 1899... 119,108  
Electric-light 6s.....\$33,000 Tax valuation 1897....6,494,005  
Funding 5s and 6s..... 61,000 Water debt (included)... 16,500  
Funding 4<sup>1</sup>/<sub>2</sub>s..... 18,000 Assessment is <sup>1</sup>/<sub>2</sub> actual value.  
School 6s..... 3,000 Total tax rate (p. \$1,000)'99.\$26.60  
Water-works 5s and 6s.... 16,500 Population in 1890 was.... 8,769  
Interest payable in New York. Population in 1897 (est'd)..20,000

**MARION COUNTY.**—HARRY B. SMITH, Aud'r.  
County seat is Indianapolis.  
**LOANS—** When Due. Bond. debt Jan.1,1900 \$1,200,000  
**COUNTY BONDS—** Tax valuation 1899...145,632,860  
5s, J&J, \$100,000..July 1, 1901 Assessment about <sup>3</sup>/<sub>4</sub> actual value.  
5s, J&D, 200,000..June 1, 1908 State and Co. tax (per M) '99.\$6.70  
4<sup>1</sup>/<sub>2</sub>s, J&D, 200,000..June 1, 1900 Population in 1890 was...141,156  
4<sup>1</sup>/<sub>2</sub>s, J&D, 200,000..June 1, 1905 Population in 1900 (est.)...226,000  
4s, J&D, 300,000..July,'00, to '29  
**REFUNDING BONDS—**  
4s, ....., \$200,000.....1927

**MICHIGAN CITY.**—{ G. S. VAN DEUSEN, Mayor.  
CHAS. H. MILLER, Treasurer.  
Michigan City is in La Porte County.  
**LOANS—** When Due. Sinking fund..... \$2,284  
5s, July, \$20,000.....1904-1919 Net debt Mar. 1, 1900.... 62,716  
**SCHOOL BONDS—** Tax valuation, real.....2,495,213  
6s, Nov., \$5,000 .....Nov. 1, 1903 Tax valuation, personal.1,011,274  
5s, May, 34,000. .... May 1, 1916 Total valuation 1899...3,506,487  
5s, June, 7,000..... 1900 to 1904 Assessment is 50 p.c. actual value.  
(\$1,400 annually on June 1.) City tax (per \$1,000) 1900..\$12.50  
Interest payable at Treas'r's office. Population 1890 was.....10,776  
Bonded debt Mar.1,1900 \$65,000 Population 1900 (est.).....18,000

**MONROE CO.**—JOHN P. HARRELL, Treasurer.  
County seat is Bloomington. Gravel road bonds not included in total debt.  
**LOANS—** When Due. **ROAD BONDS—(Con.)**  
**BUILDING AND REFUNDING—** 5s, ....., \$69,954.....1898-1907  
6s&5<sup>1</sup>/<sub>2</sub>s, J&J, \$36,000..July,'00-'08 4s, ....., 3 .600.....1900-1919  
(\$4,000 due yearly.) Bonded debt|Feb.1,1900. \$69,500  
Subject to call. Total valuation 1899....6,988,932  
**ROAD BONDS—** Assessment nearly actual value.  
5s, Nov., \$17,500....Nov. 15, 1900 Total tax (per \$1,000) '99.... \$7.50  
(\$2,500 due yearly) to Nov.15,1906 Population in 1890 was....17,673  
5s, ....., \$51,872..... Population in 1898 (est.)...24,000

**INTEREST** is payable at the office of Winslow, Lanier & Co., N. Y.

**MORGAN COUNTY.**—County seat is Martinsville.  
**LOANS—** When Due. Bonded debt June 1, '98 \$35,000  
**BRIDGE BONDS—** Total valuation 1899 .. 9,669,'30  
6s, ....., \$25,000.....1900 to 1902 Assessment about <sup>3</sup>/<sub>4</sub> actual value.  
(\$5,000 payable yearly Dec. 1.) Total tax (per \$1,000)....\$30.162<sup>3</sup>/<sub>8</sub>  
Interest payable at the Merchants' Nat. Bank, Indianapolis. Population in 1890 was....18,643  
Population in 1896 (est.)...21,000

**MT. VERNON.**—FRANK SMITH, City Clerk.  
This city is the county seat of Posey County.  
**LOANS—** When Due. Net debt Jan. 15, 1900.. \$18,998  
**FUNDING:** Total valuation 1899...1,517,672  
5s, J&D, \$10,000 .....June 1, 1904 Assessment about <sup>2</sup>/<sub>3</sub> actual value.  
5s, J&D, 10,000 ..... June 1, 1909 City tax (per \$1,000) '99.... \$12.00  
Bonded debt Jan. 15, 1900..\$20,000 Population in 1890 was....4,705  
Sinking fund..... 1,002 Population in 1900 (est.)....7,000  
**INTEREST** is payable at the office of the City Treasurer.

**MUNCIE.**—This city is the county seat of Delaware County.  
**LOANS—** When Due. Total general city debt  
**GENERAL CITY DEBT—** Sept. 1, 1897..... \$118,000  
5s, M&N, \$15,000....May 15, 1901 Tax valuation, real....4,815,340  
5s, J&D, 10,000....Dec. 15, 1906 Tax valuation, personal.1,999,795  
5s, Var., 23,000...Feb.&Dec.'09 Total valuation 1897....6,815,135  
5s, J&D, 15,000....Dec. 15, 1911 Assessment about <sup>1</sup>/<sub>2</sub> actual value.  
5s, A&O, 25,000....Apr. 15, 1912 Total tax (per \$1,000) '97..\$12.60  
5s, F&A, 10,000....Feb. 15, 1913 Population 1890 was.....11,345  
5s, F&A, 20,000....Feb. 1, 1914 Population 1897 (est.).....25,527  
**INTEREST** is payable in New York.

**NEW ALBANY.**—{ EDWARD CRUMBO, Mayor.  
T. M. McCULLOCH, Clerk.  
This city is the county seat of Floyd County. Of the \$50,000 maturing May, 1900, \$25,000 will be refunded at 3% and \$25,000 paid from sinking fund.  
**LOANS—** Interest. Principal.  
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g  
Funding Bonds.....1893 5 A & O Oct. 15, 1908 \$40,000  
Improvement Bonds.....1890 6 M & N May 21, 1900 50,000  
Refund. Air Line RR. Bonds.. 5 J & J July 1, 1915 291,000  
Kent'y & Ind. Bridge Bonds\*. 5 M & S ..... 1902 250,000

\* The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albany.

**INTEREST** on the railroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treasurer.

**TOTAL DEBT, ETC.—**  
Jan. 1, 1900. Jan. 1, '99. Jan. 1, '97. Jan. 1, '96.  
Total bonded debt.....\$381,000 \$381,000 \$383,000 \$383,000  
Sinking funds, etc. .... 31,090 24,000 20,571 20,478  
Net debt.....\$349,911 \$357,000 \$362,429 \$363,522

**TAX-RECEIVABLE COUPONS.**—All issues of New Albany bonds carry tax-receivable coupons.

**ASSESSED VALUATION.**—The city's assessed valuation (from <sup>1</sup>/<sub>2</sub> to <sup>3</sup>/<sub>4</sub> cash value) and tax rate have been as follows.  
Years. Real Estate. Personal Property. Total Assessed Valuation. City Tax per \$1,000  
1899.....\$7,614,105 \$1,966,550 \$9,580,655 \$13.00  
1898..... 7,394,665 1,977,745 9,372,410 13.00  
1897..... 7,413,575 2,301,775 9,715,350 11.00  
1896..... 7,359,810 2,328,020 9,687,830 12.50  
1895..... 7,382,650 2,812,385 10,195,035 13.00  
1891..... 7,669,950 3,613,915 11,283,865 11.50  
1890..... 5,325,010 3,112,190 8,437,200 14.40  
1880..... ..... 3,725,390 .....

**POPULATION.**—In 1890 population was 21,059; in 1880 it was 16,423; in 1870 it was 15,396.

**PERRY COUNTY.**—{ JOHN CONWAY, Treasurer.  
A. P. FENN, Auditor.  
County seat is Cannelton. [\$60,000 funding bonds are to be sold April 25.]  
Total debt Mar. 1, 19 0.. \$100,480 | Assessment is 3-5 actual value.  
Tax valuation, real .....2,131,685 | State & Co. tax (per M) '99.\$11.516  
Tax valuation, person'l..1,009,875 | Population in 1890 was....18,240  
Total valuation 1899....3,141,360 | Population in 1900 (est.)...22,500



PERU.— { ANDREW WEY, Treasurer. } { JESSE HORAN, Clerk. }

This city is in Miami County.

Table with columns: LOANS—, When Due., Total debt Mar. 1, 1900., Sinking fund., Net debt Mar. 1, 1900., Total water debt (incl.), Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment about 1/2 actual value., Total tax (per \$1,000) '99., Population in 1890 was., Population in 1898 about.

INTEREST is payable in New York on all bonds except gravel road bonds, which is payable in Peru.

TAX FREE.—All bonds of this city are exempt from taxation.

PORTER CO.—JOHN RITTER, Treasurer.

County seat is Valparaiso.

Table with columns: LOANS—, When Due., Bond. debt Jan 1, 1900., Sinking fund., Net debt Jan. 1, 1900., Total valuation 1899., Assessment is 3/4 actual value., State & co. tax (per M.) '99., Population in 1890 was., Population in 1900 (est.).

\* Not properly county debt.

PORTLAND.— E. R STANTON, —.

This city is the county seat of Jay County.

Table with columns: Bonded debt Feb. 1, 1900., Floating debt., Total debt Feb. 1, 1900., Sinking fund., Net debt Feb. 1, 1900., Assessed valuation, real., Assessed valuat'n, per'l., Total valuation 1899., City tax (per \$1,000) 1899., Population in 1890 was., Population in 1900 (est.).

PULASKI COUNTY.—County seat is Winamac.

Table with columns: LOANS—, When Due., Railroad., Total valuation 1899., Assessment about 1/2 actual value., Total tax (per \$1,000) '99., Population in 1890 was., Population in 1899 (est.).

RICHMOND.— { WM. W. ZIMMERMAN, Mayor. } { GEO. J. KNOLLENBERG, Clerk. }

This city is the county seat of Wayne County.

Table with columns: LOANS—, When Due., CITY BONDS—, IMPROVEMENT BONDS—, PARK BONDS—, PARK BONDS—(Con.)—, Total debt Jan. 1, 1899., Water debt (included), Sinking fund., Net debt Jan. 1, 1899., City's proportion of county debt., Assessed valuat'n 1898., True valuation (est.), City tax rate (per M) 1899., Population 1899 (est.), Population 1890.

SOUTH BEND.—W. A. RUTHERFORD, Treas.

This city is the county seat of St. Joseph County.

Table with columns: LOANS—, When Due., GENERAL IMPROVEMENTS—, REFUNDING BONDS—, STREET AND SEWER BONDS—, WATER BONDS—, Total debt Jan. 1, 1899., Water debt (included), Sinking fund., Net debt Jan. 1, 1899., City's proportion of county debt., Assessed valuat'n 1898., True valuation (est.), City tax rate (per M) 1899., Population 1899 (est.), Population 1890.

SPENCER COUNTY.—J. G. RIMSTIDT, Aud'r.

County seat is Rockport.

Table with columns: FUNDING BONDS—, Total valuation 1899., State and Co. tax (per M) '99., Population in 1890 was.

SULLIVAN COUNTY.—J. R. RIGGS, Aud'r.

County seat is Sullivan.

Table with columns: Gravel road bonds., Ditch and levee., County bonds., Bonded debt Mar. 1900., Floating debt (addit'l.), Tax valuation 1899., Actual valuation abt., State and Co. tax (per M) '99., Population in 1890 was., Population in 1898 (est.).

TERRE HAUTE.—W. A. RUTHERFORD, Treas.

This city is the county seat of Vigo County.

Table with columns: LOANS—, When Due., FUNDING BONDS (1890-1895)—, WATER BONDS—, Total debt Jan. 1, 1900., Interest payable in New York., Bonded debt Jan. 1, 1900., Street impt. bonds (add'l), Street Ry. bonds (add'l), Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment is 2/3 actual value., State & Co. tax (per M) '99., City tax (per \$1,000) 1899., Population in 1890 was., Population in 1900 (est.).

TIPPECANOE CO.—G. A. JAMISON, Auditor.

County seat is Lafayette.

Table with columns: LOANS—, When Due., COURT HOUSE REFUND. BONDS—, GRAVEL ROAD BONDS—, Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment is 2/3 actual value., State & Co. tax (per M) 1900., Population 1890 was., Population 1900 (est.).

INTEREST on the court house bonds is payable in New York; on the gravel road bonds at the County Treasury.

TIPTON COUNTY.—E. PERRY, Auditor.

County seat is Tipton.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, Floating debt., Total debt Feb. 23, 1900., Gravel road bonds (add'l), Asses'd valuation 1899., State & co. tax (per M.) '99., Real valuation (est.), Population in 1899 was.

INTEREST is payable at the Third National Bank, New York.

UNION CO.—County seat is Liberty.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, Floating debt., Total debt June 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment is 60 p. c. actual value., Total tax (per \$1,000) 1899., Population in 1890 was., Population in 1880 was.

VALPARAISO.—This city is the county seat of Porter County.

Table with columns: REFUNDING BONDS—, Bonded debt Apr. 22, '98., Floating debt., Total debt Apr. 22, '98., Sinking Fund., Net debt Apr. 22, '98., Tax valuation 1897., Real valuation., Population in 1890 was., Population in 1897 (est.).

VANDERBURGH CO.—L. H. LEGLER, Aud.

County seat is Evansville.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment about 3/4 actual value., State tax (per \$1,000) 1899., County tax (per \$1,000) '99., Av'ge school tax (per \$1,000), Population 1890 was., Population 1899 (est.).

INTEREST is payable in New York.

VIGO COUNTY.—County seat is Terre Haute.

Table with columns: LOANS—, When Due., COURT HOUSE (Ser. A, B & C)—, Tot. bond. debt Feb. 1, '99., Floating debt., Total valuation 1899., Tax rate (per M) 1899., Population in 1890 was., Population in 1899 (est.).

INTEREST is payable by the Central Trust Company, New York.

VINCENNES.—CHAS. LAUGEL, Clerk.

This city is in Knox County.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, CITY HALL BONDS—, SCHOOL BONDS—, Bond. debt Feb. 1, 1900., Floating debt., Total debt Feb. 1, 1900., Sinking fund assets., Net debt Feb. 1, 1900., Assessed valuation, real., Assessed valuation, per'l., Total valuation 1899., Assessment about 2/3 actual value., City tax rate (per M.) 1899., Population in 1900 (est.).

INTEREST on City Hall 4s payable in Vincennes; all others in New York.

WARRICK CO.—C. P. McCLARY, Treasurer.

County seat is Booneville.

Table with columns: ROCK ROAD BONDS—, Float'g debt Sept. 20, '99., Total valuation 1899., Assessment is at cash value., State tax (per \$1,000) 1899., County tax (per \$1,000) 1899., Population 1890 was., Population 1899.

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

This city is in Daviess County.

Table with columns: LOANS—, When Due., STREET, SHOP, ETC.—, REFUNDING BONDS—, SCHOOL BONDS—, Total debt Feb. 23, 1900., Tax valuation, real., Tax valuation, pers'l., Total valuation 1899., Total tax (per \$1,000) '99., Population 1899., Population in 1880 was.

INTEREST is payable in New York City.

TAX FREE—All bonds are exempt from taxation.

WAYNE CO.—ALEX. S. REID, Auditor.

County seat is Richmond.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, REFUNDING BONDS—, Bonded debt Jan., 1900., Sinking fund., Net debt Jan. 1, 1900., Tax valuation, real., Tax valuation, pers'l., Total valuation 1899., Assessment about actual value., State & Co. tax (per M) 1899., Population in 1890 was., Population in 1900 (est.).

WELLS CO.—GEO. W. STUDABAKER, Auditor.

County seat is Bluffton.

Table with columns: LOANS—, When Due., FUNDING BONDS—, Bonded debt Oct. 1, '99., Other debt Oct. 1, 1899., Assessed valuat'n '99., Population in 1894 (est.).



**WEST INDIANAPOLIS.**—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

**WHITLEY CO.**—W. A. BALL, Dep. Treasurer.

County seat is Columbla City.

LOANS—		When Due	Tax valuation, pers'l. . . . .	\$4,361,395
FUNDING BONDS—			Total valuation 1899 . . . . .	10,954,215
5a, . . . . .	\$6,000	Jan. 1902-'03	State & Co. tax (per M.) 1899 . . . . .	\$7,10
5b, . . . . .	16,000	Jan. 1904-'07	Population in 1890 was . . . . .	17,768
Bonded debt Feb. 23, 1900.			Population in 1899 (est. . . . .)	20,000
Tax valuation, real . . . . .				6,592,820

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding minor civil divisions in the State of Indiana which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports.

Location.	Bonded Debt.	Float'g Debt.	Sinking Fund Cash.	Free Rd. B'as.	Popula- tion. (1890)
Bluffton (City), Wells County.	\$37,500	\$8,688	\$1,681	.....	3,589
Boone County.	35,000	.....	39,900	.....	26,572
Brookville (Town) Fran'n Co.	15,800	.....	.....	.....	2,028
Cannelton, Perry Co.	10,000	9,000	.....	.....	1,991
Carroll County	92,500	23,809	4,630	2,000	20,021
Cass County	100,000	.....	.....	.....	31,152
Cleero, Hamilton Co	23,000	.....	2,000	.....	1,500
Coal Creek (Twp) Mont'y Co.	15,000	600	1,500	.....	2,159
Connersville (City) Fay'te Co.	55,500	7,000	2,828	.....	4,548
Crawford County	41,000	16,000	8,000	.....	13,941
Crown Point (T'wn), Lake Co.	35,500	4,200	663	.....	1,907
Danville, Hendricks Co.	17,000	3,000	.....	.....	1,569
Dekalb County	.....	42,358	19,055	.....	24,307
Fairmount (Town) Grant Co.	26,800	7,000	.....	.....	1,462
Fayette County	56,000	20,320	.....	.....	12,630
Fountain County	25,000	9,000	.....	.....	19,558
Hancock County	238,000	.....	2,000	.....	17,829
Hendricks County	7,000	5,883	5,296	.....	21,498
Hobart Township, Lake Co.	.....	.....	89,581	.....	2,197
Jasper County	152,500	4,614	60,500	16,000	.....
Jefferson County	.....	.....	38,240	24,507	.....
Jennings County	55,000	.....	73,070	14,608	.....
Johnson County	60,000	.....	11,909	.....	19,561
Kendallville (City) Noble Co.	7,500	5,650	.....	298	2,960
Kosciusko County	30,000	.....	.....	.....	28,645
Lagrange, Lagrange Co.	20,000	.....	.....	.....	1,784
Marshall County	10,000	.....	5,807	.....	23,818
Martin County	55,000	.....	.....	.....	13,973
New Castle, Henry Co.	25,000	2,500	.....	.....	2,697
North Vernon (City) Jen's Co.	15,000	.....	.....	.....	2,012
Orange County	11,000	2,765	.....	60,114	14,678
Owen County	.....	3,000	.....	126,920	15,040
Parke County	8,000	.....	3,803	31,116	20,296
Perry (Twp) Vanderburgh Co.	13,500	1,000	.....	.....	995
Pike County	28,000	10,000	.....	.....	18,544
Princeton (City) Gibson Co.	46,375	3,500	.....	.....	3,076
Randolph County	48,000	.....	.....	.....	28,085
Ripley County	24,000	6,000	5,000	.....	19,350
Rush County	260,000	1,500	4,371	.....	19,034
St. Joseph County	143,000	.....	.....	.....	42,457
Salem, Washington Co	19,000	.....	.....	.....	1,975
Scott County	14,500	15	5,000	.....	7,833
Seymour, Jackson Co.	25,000	2,000	4,630	.....	5,337
Shelby County	80,000	5,000	.....	.....	25,454
Shelbyville, Shelby Co.	40,000	.....	4,500	.....	5,451
Starke County	102,000	1,062	390	.....	7,339
Switzerland County	2,000	.....	.....	41,528	12,514
Tipton (City) Tipton Co.	84,909	5,000	8,000	.....	2,697
Union City, Randolph Co.	67,000	.....	3,000	.....	2,681
Warren County	.....	11,068	.....	.....	10,955
Warsaw (C.), Kosciusko Co.	42,000	.....	.....	.....	.....
Washington County	10,000	875	1,270	103,255	18,619
White County	70,000	.....	2,857	37,100	15,671

\* This includes \$34,500 water debt.

Under a law passed Feb. 25, 1898, there will be a general assessment of real estate but once in every four years instead of annually; personal property will be listed every year. The law also provides that property shall be appraised at full value but assessed at only one-fifth of such value.

**DEBT LIMITATION.**—No State has developed a greater repugnance to the creating of debt than Illinois, if we may judge from the provisions of its present Constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the Constitution of 1818. The Constitution of 1848 contains no reference to municipalities, but has in it stringent restrictions limiting to \$50,000 the power of the Legislature to create State debt, except in case of war, invasion, etc., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the Constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

*FIRST, as to the State,* the provisions are not very unlike the provisions of the Constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to \$250,000. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice of election are only found in the 1870 Constitution. The sections which cover these matters are as follows; we omit the first portion of Section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

**SECTION 18.** \* \* \* \* \* *Provided,* the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate \$250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law providing for the payment of such interest by such tax, shall be irrevocable until such debt be paid; *And provided further,* that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

**SECTION 20.** The State shall never pay, assume or become responsible for the debts or liabilities of, or in any manner give, loan, or extend its credit to or in aid of any public or other corporation, association or individual.

Nothing needs to be added in explanation of the foregoing. The provisions seem to be explicit and to guard most wisely the creation of State debt.

*SECOND, municipal indebtedness* is regulated only in the Constitution of 1870. In that instrument the subject is dealt with in all its phases. *First* is a provision in Article 8, Section 3, forbidding the General Assembly and every municipality from making any appropriation in aid of any sectarian purpose. *Second* is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad, &c., or to loan its credit. *Third* is the board and general provision Section 12, Article 9, which limits the indebtedness of all municipalities to 5 per cent "on the value of the taxable property therein," &c. We give these sections below:

**ARTICLE 8, Section 3.** Neither the General Assembly nor any county, city, town, township, school district, or other public corporation, shall ever make any appropriation, or pay from any public fund whatever, anything in aid of any church or sectarian purpose, or to help support or sustain any school, academy, seminary, college, university, or other literary or scientific institution controlled by any church or sectarian denomination whatever; nor shall any grant or donation of land, money or other personal property ever be made by the State, or any such public corporation, to any church or for any sectarian purpose.

**ARTICLE 9, Section 12.** No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes, previous to the incurring of such indebtedness. Any county, city, school district or other municipal corporation incurring any indebtedness as aforesaid shall before, or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same. This section shall not be construed to prevent any county, city, township, school district, or other municipal corporation, from issuing their bonds in compliance with any vote of the people which may have been had prior to the adoption of this Constitution in pursuance of any law providing therefor.

**SEPARATE SECTIONS.** [Municipal subscriptions to railroads etc.] No county, city, town, township or other municipality shall ever become subscriber to the capital stock of any railroad or private corporation, or make donation to or loan its credit in aid of such corporation, *provided, however,* that the adoption of this article shall not be construed as affecting the right of any such municipality to make such subscriptions where the same have been authorized, under existing laws, by a vote of the people of such municipalities prior to such adoption.

The foregoing limitation to 5 per cent is general, as will be seen—that is, it applies to all municipalities. With this limitation preserved the Legislature has passed general laws authorizing the city council in cities and the board of trustees in villages to issue bonds for corporate purposes, for refunding and consolidating debt, for water works, etc.; and the county board of any county has been authorized by general statute to issue, when it deems it necessary, county bonds, after submitting the matter to the legal voters of the county at a general election, at which a majority vote is required as a prerequisite of the issue. Recently an attempt was made to limit "any county, city, township, school district or municipal corporation" in counties containing 125,000 or more inhabitants to 2½ per cent of the assessed value, but Jan-12, 1900, the State Supreme Court ruled that this was an arbitrary

**State of Illinois.**

ITS

**DEBT, RESOURCES, &c.**

Organized as a Territory (Act Feb. 3, 1809)	-	March 1, 1809
Admitted as a State (Act April 18, 1818)	-	Dec. 3, 1818
Total area of State (square miles)	-	56,650
State Capital	-	Springfield
Governor (term ends 2d Monday Jan. 1901)	-	John R. Tanner
Sec. of State (term ends 2d Mon. Jan. 1901)	-	James A. Rose
Treasurer (term ends 2d Mon. Jan. 1901)	-	Floyd W. Whittemore
Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions.		

**HISTORY OF DEBT.**—The historical details of the State debt of Illinois from 1829 to 1870, when the debt was all paid off, will be found in the STATE AND CITY SUPPLEMENT of April 1894, page 91.

**BONDED DEBT.**—This State had on January 1, 1900, no bonded debt, except \$18,500 bonds which have ceased to draw interest, but have not yet been surrendered for payment.

**EQUALIZED VALUATION.**—The total equalized valuation has been as follows in the years named. The tax rate for 1899 was \$4.20.

Years.	Equalized Val.	Years.	Equalized Val.	Years.	Equalized Val.
1899	\$953,099,574	1891	\$822,109,429	1883	\$817,904,721
1898	778,474,910	1890	808,892,782	1882	809,995,895
1897	799,695,853	1889	792,197,542	1881	799,813,566
1896	816,679,620	1888	784,911,874	1880	786,616,394
1895	833,188,469	1887	796,752,888	1879	784,632,550
1894	824,651,628	1886	793,563,498	1878	857,235,762
1893	847,191,516	1885	798,482,823	1873	1,355,401,317
1892	831,310,306	1884	809,169,803		



and unnatural classification of municipalities which could not be sustained. See Vol. 70, page 242.

**IMPROVEMENT BONDS.**—There is a kind of improvement bond authorized in some cases which is made a special lien on the land benefitted and to which the 5 per cent limit has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improvement district for the purpose of draining, raising the grade of the streets and improving the district; that after the cost for the work has been ascertained and been assessed, the assessment may be paid in instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, etc., to be charged must endorse upon the back of such bond his consent, under seal, in substance as follows: "I hereby indorse the within bond and consent that the lot or lots or parts thereof therein designated shall become liable for the interest and principal therein named and the same shall be a lien upon said property from this date until paid off and discharged." The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's office in the county, and such record shall be a notice of the lien created to the same extent as the record of mortgages is a notice.

We have room to give only this very brief and imperfect outline of this statute. The whole law will be found in the Revised Statutes of Illinois, the 1889 edition, page 303. To understand the real cause and occasion for all this machinery, one should study also the previous statute (page 99, &c.) which authorizes cities, &c., to protect themselves from overflow and inundation and control private levees, &c. After having read the two laws it will be found that the district improvement bond has been devised as a relief measure, and that it affords a wise and ingenious method for helping those in more moderate circumstances who have been taxed for a very necessary improvement to pay the tax by instalments.

**POPULATION OF STATE.**—The population of Illinois has been reported as follows in the years named.

1890.....3,826,351	1860.....1,711,951	1830.....157,445
1880.....3,077,871	1850.....851,470	1820.....55,162
1870.....2,539,891	1840.....476,183	1810.....12,282

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF ILLINOIS.

NOTE—For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.

**ALEXANDER CO.**—County seat is Cairo. The bonds below described are registered with the Auditor. The \$31,000 railroad bonds are in litigation.

NAME AND PURPOSE.	Interest.		When Due.	Principal.
	P. Ct.	Payable.		
Cairo & Vincennes RR.....	8	J & J	July 1, 1892	\$31,000
Funding.....	6	J & J	July 1, 1915	55,000

Debt October 1, 1898, \$55,000, plus \$31,000 in litigation.

INTEREST on bonds due in 1915 is payable in New York; on others by the State Treasurer, Springfield.

**ASSESSED VALUATION** of real estate in 1899 was \$1,332,514; personal property, \$486,870; total, \$1,819,384. Property is assessed at about one-fifth of its actual value.

**POPULATION** in 1890 was 16,563; in 1880 it was 14,808.

**ALTON.**—{ ANTHONY W. YOUNG, Mayor.  
A. J. GOSSRAN, Comptroller.

This city is in Madison County.

LOANS.—		When Due.	Total debt
REFUNDING BONDS—			Mar. 1, 1900.. \$60,500
4s, J&J, \$14,000.....	July 1, 1909		Impt. bonds (additional) 7,200
4s, F&A, 6,000.....	Aug. 1, 1910		Total valuation 1899....1,907,540
4s, .....	2,000.....	July 1, 1911	Total tax per \$1,000 1899..\$49.70
4s, .....	23,500.....	June 1, 1916	Population in 1890 was.....10,294
4s, .....	5,500.....	July 1, 1916	Population in 1900 was.....15,000
4s, .....	5,000.....	Aug. 1, 1917	School District Bonds—
4s, .....	4,500.....	Aug. 1, 1918	4s, Mar., \$8,000.....Mar., 1905-08

Interest payable at Alton.

**AMBOY.**—A. J. TOMPKINS, Supervisor.

This township is in Lee County. The bonds described are registered with the State Auditor.

LOANS.—		When Due.	Tax valuation, personal.
REFUNDING BONDS—			\$194,104
4s, .....	\$93,500.....	1900-1911	Total valuation 1899.... 430,862
Net debt July 1, 1899....	\$93,500		Tax rate (per \$1,000) '99...\$71.00
Tax valuation, real.....	236,758		Population in 1890 was.....3,139
			Population 1900 (est.).....3,000

INTEREST is payable by State Treasurer, Springfield.

**AURORA.**—Aurora is in Kane County.

LOANS.—		When Due.
WATER BONDS—		
5s, F&A, \$46,000.....	Feb. 1, 1905	5s, F&A, \$30,000.....Aug. 1, 1914

b \$1,000 coupon bonds.

INTEREST on water bonds is payable at First Nat. Bank, New York  
TAX EXEMPT.—All bonds are free from taxation.

**TOTAL DEBT ETC.**—The total city debt in January, 1897, was \$168,000; sinking fund assets, \$5,755; net debt, \$162,245. Total township debt (last returns) \$48,000.

**ASSESSED VALUATION.**—In 1896 the city's total assessed valuation was \$3,732,268; total tax (per \$1,000), '99, \$61.11; in '91 it was \$3,608,463. The township's assessed valuation of real estate in 1891 was \$3,093,375; of personal property, \$1,143,061; total, \$4,236,436.

**BONDS ILLEGALLY ISSUED.**—"Many years ago bonds were issued by the town to the Ott. Os. & Fox Valley R. R. Co. which were declared illegal by the Supreme Court of the United States in a suit instituted by the town of Ottawa, which issued similar bonds under the same act of the Legislature of the State of Illinois, and of course town could not legally levy a tax to pay them."

**POPULATION.**—The population in 1890 was 19,688; in 1880 was 11,873; in 1870 was 11,162. Population 1897 (estimated), 27,000.

**AURORA SCHOOL DISTRICT No. 4.**—

LOANS.—		When Due.	Total debt July 1, 1899..
SCHOOL BONDS—1895.			\$23,000
5s, J&J, \$10,000.....	1903-1907		Tax valuation 1898.....1,287,270
Interest payable in New York.			School tax (per 1,000), '99..\$20.00
			Population in 1899 (est.).....8,500

**BEARDSTOWN.**—W. G. SMITH, Clerk.

This city is situated in Cass County.

LOANS.—		When Due.	Sinking fund, cash, etc....
REFUNDING BONDS—			\$6,379
5s, J&J, \$77,500.....	Jan. 1, 1902		Net debt Aug. 1, 1899..... 86,121
WATER BONDS—			Tax valuation 1899.....500,000
6s, A&O, \$15,500.....	Apr. 1, 1908		Assessment is 1/5 actual value.
Subject to call.			Total tax (per \$1,000) '98...\$92.10
Bonded debt Aug. 1, 1899..	\$92,500		Population in 1890 was.....4,226
			Population in 1899 (est.).....6,000

INTEREST on the refunding bonds is payable by the State Treasurer; on the water bonds at the First National Bank of Beardstown.

**BELLEVILLE.**—F. W. PREDERER, Comptroller.

This city is in St. Clair County.

LOANS.—		When Due.	Total debt Aug. 1, 1899..
REFUNDING BONDS—			\$124,000
4s, M&S, \$84,000.....	Sept. 2, 1909		Ass'd valuation, real.... 1,564,625
Subject to call after Sept. 2, 1899			Ass'd valuation, pers'l... 650,922
4s, J&J, 40,000.....	Jan. 1, 1910		Total valuation 1899....2,215,547
Subject to call after Jan. 1, 1900			Total tax (per \$1,000) '99...\$61.20
Interest payable at Belleville.			Population in 1890 was.....15,361
			Population in 1880 was.....10,683
			Population in 1899 (est.)...21,000

TAX FREE.—All of the bonds issued by this city are tax exempt.

**BELLEVILLE SCHOOL DISTRICT No. 4.**—H. D. UPRIDGE, Secretary Board of Education.

LOANS.—		When Due.	REFUNDING BONDS—
6s, July, \$1,000.....	July, 1901		4s, M&N, \$12,000.....Nov. 1, 1919
6s, Sept., 13,000.....	Sept., 1901		Bonded debt Sept. 9, 1899..\$65,500
6s, Oct., 2,000.....	Oct., 1901		Assessed valuation 1899.2,128,971
5s, F&A, 20,000.....	Aug. 31, 1903		Total tax rate (per M.) '97...\$67.16
4s, M&S, 12,000.....	Sept. 1, 1918		Population 1899 (est.) .....19,000
4s, F&A, 5,500.....	Feb. 1, 1919		

**BEMENT.**—This township is in Piatt County. The bonds described are registered with the State Auditor.

LOANS.—		When Due.	SCHOOL DISTRICT No. 2 BONDS—
FUNDING BONDS—			4s, .....
6s, July 1, \$27,000.....	Past due.		\$11,700.....May 1, 1914
Bonded debt Oct. 1, 1898..		\$27,000	(Subject to call after May 1, 1906
Population in 1890 was....		2,487	
Population in 1880 was....		2,030	

INTEREST is payable by the State Treasurer, Springfield.

**BIG LAKE SPECIAL DRAINAGE DISTRICT.**—This district is in Jackson County.

LOANS.—		When Due.	6s, J, \$5,000.....
6s, J, \$6,000.....	July 1, 1902		July 1, 1906
6s, J, 7,000.....	July 1, 1903		6s, J, 25,500*.....
6s, J, 8,000.....	July 1, 1904		Feb. 1, 1907
6s, J, 8,000.....	July 1, 1905		Total debt Mar. 1, 1900...\$68,500

\* Redeemable at any time after five years from date of issue.

**BLOOMINGTON.**—{ LEWIS B. THOMAS, Mayor.  
C. C. HASSLER, Treasurer.

This city is in McLean County. The city owns its water works and electric-light plant.

LOANS.—		When Due.	FUNDING BONDS—(Con.)—
RAILROAD BONDS issued to St. L. Jack. & Chic. R. R.—			4s, J&J, \$20,000.....July 1, 1908
5s, A&O, \$20,000.....	1907		Bonded debt Oct. 3, 1898..\$90,000
but subject to call after 1897			Floating debt..... 12,566
IMPROVEMENT BONDS—			Total debt Oct. 3, 1898.. 102,566
4s, .....	\$20,000.....		Tax valuation, real.....2,960,243
PAVING BONDS—			Tax valuation, personal.1,202,330
4s, Nov., \$13,500.....	Nov., 1900-'09		Total valuation 1899....4,162,573
FUNDING BONDS—			Total tax (per \$1,000) 1899 \$60.20
4s, A&O, \$25,000.....	Oct. 1, 1907		Population in 1890 was.....20,484
			Population 1898 (est.).....25,000

INTEREST on railroad bonds is payable in New York by the Am. Ex. National Bank; on water works bonds by City Treasurer.

**BLOOMINGTON SCHOOL DISTRICT.**—E. R. MORGAN, Treasurer Board of Education.

LOANS.—		When Due.	4s, .....
BUILDING AND IMPROV. BONDS—			\$35,000.....1909-1912
6s, J&D, \$5,000.....	Dec. 2, 1900		(\$10,000 yearly on Oct. 1.)
5s, Sept., 10,000.....	Sept. 2, 1905		5s, J&D, \$10,000.....June 1, 1908
5s, Sept., 5,000.....	Sept. 2, 1906		Bonded debt Jan. 1, 1900..\$80,000
5s, J&D, 5,000.....	June 1, 1906		Tax valuation 1898.....3,251,505
5s, J&D, 10,000.....	June 1, 1907		Population '99 (sch. census).25,000

**BRIMFIELD.**—W. L. WILEY.

This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS.—		When Due.	5s, J&J, \$25,000.....
FUNDING BONDS—			July 1, 1905
5s, J&J, \$23,000.....	1900-1904		(\$5,000 yearly) to July 1, 1909
(\$5,000 due in even years and \$4,000 in odd years on July 1.)			Bonded debt Mar. 1, 1900..\$53,000
			Total valuation 1898.... 507,598
			Population in 1890 was.... 1,589

INTEREST is payable by the State Treasurer, Springfield.

**CAIRO.**—J. S. REARDEN, Comptroller.

This city is in Alexandria County.

The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise. In making up debt statement they are given that valuation.

LOANS.—		When Due.	Floating debt.....
REFUNDING RAILROAD BONDS—			\$21,632
6s, J&J, \$55,700.....	Jan. 1, 1914		Total debt Jan. 1, 1900.. 84,660
RAILROAD BONDS—			Tax valuation, real....1,069,942
8s, J&J, \$3,000.....	1892		Tax valuation, personal. 469,596
STREET BONDS—			Total valuation 1899....1,539,538
8s, F&A, \$1,000.....	Aug. 2, 1894		Total tax (per \$1,000) '99. \$72.50
Bonded debt Jan. 1, 1900..\$63,028			Population in 1890 was....10,324
			Population 1900 (est.).....16,500

INTEREST on reg. bonds is paid by State Treasurer, Springfield.



CHAMPAIGN.—This city is in Champaign County.

Table with columns: LOANS—, Sewer Bonds, Improvement Bonds, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Assessment, Tax rate, Population.

CHARLESTON.—{C. O. SKIDMORE, Mayor of City. J. K. RARDIN, Supervisor of Town.

Table with columns: LOANS—, Water Works (City) Bonds, Town Refunding Bonds, When Due, Bonded debt, Town debt, Assessed valuation, Population.

CHICAGO.—{CARTER H. HARRISON, Mayor. WILLIAM D. KERFOOT, Comptroller.

This city is in Cook County. Besides the issues below some new issues were in contemplation as the SUPPLEMENT was going to press (April 1), but the matter hinged on the interpretation to be given to the new assessment law. See V. 70, p. 600.

Large table with columns: LOANS—, City Bonds, River Improvement Bonds, School Bonds, Sewerage Bonds, Tunnel Bonds, Refunding Bonds, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Assessment, Tax rate, Population.

\* Not included in city's debt. Bonds of 1893 and all subsequent issues are payable in gold. INTEREST.—Interest on the Chicago city bonds is paid in New York by the American Exchange National Bank.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, Jan. 1, 1900, Jan. 1, 1899, Jan. 1, 1898, Jan. 1, 1897. Tot. bonded debt, Sinking funds, Net debt.

The floating debt on Jan. 1, 1899, was \$2,535,454. Judgments amounting to \$2,481,578 were standing against the city on Jan. 1, 1900. The city's water debt (excluding the water certificates) on Jan. 1, 1900, was \$4,020,000 and is included in above total.

CITY PROPERTY.—The city owns buildings and real estate of the value of \$67,230,742, including water works which cost \$28,216,399, and an electric-light system.

Table with columns: EQUALIZED VALUATION AND TAX RATE.—, Years, Real Estate, Per. Property, Total Val., City Tax Rate.

\* Includes valuation of railroad property, which for 1899 was \$13,650,820. † Assessed valuation. ‡ Valuation on a new basis, beginning with 1899, see page 95. The tax rate above given is that for city purposes only. In addition to this the three districts of which the city is composed are assessed for their proportion of State and county taxes, and for certain improvements, the city in its corporate capacity not being assessable for these purposes.

CITY'S GROWTH.—The city's growth in population, wealth and indebtedness appears from the following:

Table with columns: Year, Population, Valuation, City tax raised, Bonded debt.

CHICAGO SANITARY DISTRICT.—F. M. BLOUNT, Treas.

Table with columns: LOANS—, When Due, Bonded debt, Tax valuation, Assessed valuation, Population.

LINCOLN PARK BONDS.—Located in towns, North Chicago and Lake View.

Table with columns: 5s, A&O, \$300,000, Oct. 1, 1907, Total debt Apr. 1, 1900, Interest payable at State Bank, of Chicago.

SOUTH PARK BONDS.—EDWARD G. SHUMWAY, Treas.

Table with columns: Located in towns, South Chicago, Hyde Park and Lake. The 6s will be paid April 12. 5s, \$300,000, 1911, Total debt Feb. 1, 1900, Interest payable at Chic. Nat. Bank.

WEST CHICAGO PARK BONDS —

Table with columns: 5s, \$870,000, July 1, 1911, Special ass't warrants, Warrants agst. '99 tax levy, Total debt Apr. 1, 1900, Interest payable at Chicago National Bank.

WEST CHICAGO TOWN BONDS.—

Table with columns: Refunding 4s, \$438,000, July, '10, Town debt April 1, 1900, (Subject to call.)

CLARK COUNTY.—HENRY H. KNIPE, Treas.

County seat is Marshall.

Table with columns: LOANS—, Funded Bonds, Marshall Township Bonds, When Due, Bonded debt, Sinking fund assets, Tax valuation, State & Co. tax, Population.

INTEREST on funded and township bonds is payable at the State Treasurer's office; on all other bonds at the County Treasurer's office.

COOK CO.—{J. C. IRWIN, President Board of Commis'sers. SAMUEL B. RAYMOND, Treasurer.

Cook County contains the City of Chicago.

Table with columns: LOANS—, Funding Bonds, Refunding Bonds, When Due, Bonded debt, Sinking fund assets, Tax valuation, State & Co. tax, Population.

INTEREST.—Interest on all bonds is payable in Chicago. TOTAL DEBT.—The total debt on Mar. 1, 1900, was \$3,648,500. The debt per capita in 1890 was \$3.93, against \$7.70 in 1880.

EQUALIZED VALUATION in 1899 of real estate was \$288,342,107; personal property, \$74,993,700; railroads, \$18,410,108; total, \$381,743,915. POPULATION.—The population in 1890 was 1,191,922; in 1880 607,524. In 1900 estimated at about 2,000,000.

CRAWFORD CO.—CHAS. O. HARPER, Clerk.

County seat is Robinson. The bonds are all registered with the State Auditor.

Table with columns: LOANS—, Name and Purpose, Interest, Principal, When Due, Outstanding.

INTEREST is payable at State Treasury, Springfield. TOTAL BONDED DEBT Oct. 1, 1898, was \$100,000.

ASSESSED VALUATION in 1899 was \$2,028,523. In 1898 the assessed valuation of real estate was \$1,364,322; personal property, \$321,228; total, \$1,685,550. Total tax rate (per \$1,000) in 1891, \$5.80, including State tax, \$3.30 and county tax, \$5.50. In 1897 the tax rate was \$2.27. Property is assessed at 1/5 of its actual value. POPULATION in 1890 was 17,283 in 1880 was 16,197.

DANVILLE.—{M. B. BAILEY, Mayor. R. E. LLOYD, Clerk.

This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

Table with columns: LOANS—, Bridge and Park Bonds, Sewer Bonds, When Due, Total debt, Total valuation, Assessment, Total tax, Population.

INTEREST on the park bonds due in 1900 and on sewer bonds due from 1902 to 1911 is payable at the City Treasurer's office; on other bonds at the First National Bank of Chicago.

DECATUR.—{GEORGE A. STADLER, Mayor. H. F. ROBBINS, Comptroller.

Decatur is the county seat of Macon County.

Table with columns: LOANS—, Refunding Bonds, Water Works Bonds, When Due, Floating debt, Total debt, Sinking fund, Net debt, Total valuation, Total tax, Population.

INTEREST on water-works bonds is paid by J. Millikin & Co., Decatur; and on refunding bonds of 1904 by N. W. Harris & Co., Chicago.

DIXON.—Dixon is in Lee County.

Table with columns: LOANS—, Refunding Bridge Bonds, When Due, Floating debt, Tax valuation, Total tax, Population.

DRUMMER.—AMOS BALL, Assessor.

This township, including Gibson City, is in Ford County.

Table with columns: 5s, \$49,500, 1901-1912, Total valuation, Bonded debt, Assessment, Assessed valuation, Population.

EAST LINCOLN.—This township is in Logan County.

The bonds described are registered with the State Auditor.

Table with columns: LOANS—, Refunding Bonds, When Due, Floating debt, Tax valuation, Bonded debt, Population.

INTEREST is payable by the State Treasurer, Springfield.



EAST OAKLAND.—C. C. ASHMORE, Sup'v'r.

This township is in Coles County. The bonds below have been declared illegal by the courts.

Table with columns: LOANS—, When Due., No legal bonded debt. RAILROAD AID BONDS—, Population in 1890 was... 2,243

EAST ST. LOUIS.—{ M. M. STEPHENS, Mayor. { G. H. KEMPER, Treasurer.

This city is in St. Clair County.

Table with columns: LOANS—, Interest—, Principal—, NAME AND PURPOSE, P. Ct. Payable, When Due., Outstand'g.

INTEREST on refunding bonds is payable by the State Treasurer at Springfield, Ill., and by the American Exchange National Bank of New York City.

TOTAL DEBT—The total bonded debt of East St. Louis on Jan. 1, 1899, was \$650,000. The street improvement bonds are an obligation against the property fronting on the streets improved, and not on the city as a whole.

ASSESSED VALUATION in 1898 of real estate was \$4,253,442; personal property, \$731,278; total, \$4,984,720; total tax (per \$1,000) \$56.00.

POPULATION.—The population in 1890 was 15,169; in 1880, 9,185; in 1899 (local estimate) 40,000

EAST ST. LOUIS SCHOOL DISTRICT.—

St. Clair County.

Table with columns: Total debt (last returns), Real valuation, Tax valuation 1893, Population 1894

ELGIN.—Wm. F. SYLLA, Clerk.

This city is in Kane County.

Table with columns: LOANS—, When Due., Assess'd valuat'n, persl., WATER WORKS BONDS—, Total valuation 1899, Bonded debt Jan. 1, 1900, Assessment about 1/5 actual value, Sinking fund assets, Total tax (per \$1,000) '99, Net debt Jan. 1, 1900, Population in 1890 was, Assessed val'n, real, Population in 1900 (est.)

ELGIN SCHOOL DISTRICT.—H. L. Given, Treas.

This district is in Kane County.

Table with columns: LOANS—, When Due., Tax valuation, person'l., SCHOOL BONDS—, Total valuation 1899, 5s, \$5,000, 1900, Assessment about 1/5 actual value, 5s, 135,000, 1901-1911, School tax (per M.) '99, 5s, J&J, 16,000, 1903-1905, Population in 1890 was, Bonded debt Mar 1, 1900, Population in 1899 (est.), Tax valuation, real, Population in 1900 (est.)

INTEREST on the bonds above described is payable at Elgin.

ELMWOOD.—This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., Bonded debt Oct. 1, 1898, FUNDING BONDS—, Equalized valuat'n 1899, 5s, \$15,000, July 1, part yearly, Total tax (per \$1,000) 1900, 5s, J&J, \$80,000, July 1, 1909, Population in 1890 was, INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.—{ THOMAS BATES, Mayor. { GEORGE RHODES, Comptroller.

Evanston is in Cook County.

Table with columns: LOANS—, When Due., Bonded debt Jan. 1, 1899, PUBLIC IMPROVEMENT BONDS—, Floating debt, 5s, \$40,000, Total debt Jan. 1, 1899, 4s, A&O, 27,000, 1902-1918, Sinking fund assets, (\$3,000 in even years on April 1.) Tax valuation, real, 4s, \$70,000, 1900-1913, Tax valuation, personal, (\$5,000 yearly on July 1.) Total valuation 1899, JUDGMENT BONDS—, Tax rate (per \$1,000), '99, 4s, F&A, \$6,000, Feb. 1, 1901 to '06, Population in 1890 was, Population in 1899 (est.)

EVANSTON SCHOOL DISTRICT.—Homer H. Kingsley, Superintendent.

Table with columns: LOANS—, When Due., (\$2,000 Apr. 1, 1909, and \$4,500 on Apr. 1, 1910 and \$1,000 in '11.) 4s, semi-an., \$4,000, Apr. 1, 1911, 4 1/2s, \$25,000, July, '04 to '13, 4s, semi-an., \$4,000, Apr. 1, 1912, Bonded debt Mar., 1900, 4s, semi-an., \$4,000, Apr. 1, 1913, Total valuation 1899, REFUNDING BONDS—, School tax (per M.), '99, 4s, A&O, \$21,000, Apr. 1, 1901, Population in 1900 (est.), (\$4,500 due y'rly) to Apr. 1, 1903

FORD COUNTY.—W. B. FLORA, Clerk.

County seat is Paxton. Bonds are registered with the State Auditor.

Table with columns: LOANS—, When Due., Total debt Feb. 1, 1900, FUNDING BONDS—, Total valuation 1899, 5s, J&J, \$90,000, July 1, 1900, State & Co. tax (per M.) '99, (\$7,000 yearly to 1901; \$15,000 1902 to 1905; \$16,000 1906.) Population in 1890 was, INTEREST is payable by the State Treasurer, Springfield.

FRANKLIN CO.—County seat is Benton.

The bonds below described are registered with the State Auditor. The U. S. Supreme Court has declared \$100,000 of Belleville & Eldorado RR. bonds null and void, and they are not included in total below.

Table with columns: LOANS—, When Due., Interest payable by State Treas'r, BELLEVILLE & ELDORADO RR.—, Total debt 1898, 8s, J&J, \$149,000, Nov. 13, 1897, Assessed valuation '98, FUNDING BONDS—, Population in 1896 was, 4 1/2s, \$40,000, 1918, Population in 1880 was, (Subject to call after 1903.)

FREEPORT.—{ ALBERT BAUMGARTEN, Mayor. { GEO. H. TANDY, Clerk.

Freeport is in Stephenson County.

Table with columns: LOANS—, When Due., Total debt Feb. 26, 1900, CITY HALL BONDS—, Tax valuation, real, 5s, M&S, \$34,000, 1918, Tax valuation, personal, REFUNDING BONDS 1890—, Total valuation 1899, 4 1/2s, F&A, \$62,000, Aug. 2, 1910, Assessment is 1/5 actual value, 4 1/2s, \$4,500, Oct. 1, 1907, Total tax (per \$1,000), '99, Int. payable at City Clerk's office. Population in 1890 was, Population 1899 (estimat'd)

TAX FREE—All of the city's bonds are exempt from taxation.

GALENA.—{ JAMES B. GINN, Mayor { JOHN B. FRENCH, Clerk.

This city is in Jo Daviess County.

Table with columns: LOANS—, When Due., Total debt Apr. 1, 1900, REFUNDING BONDS—, Assessed valuation 1899, 4s, Aug., \$37,050, Part yearly, Population in 1890 was, Population in 1899 (est.)

INTEREST and principal are payable by the City Treasurer.

GALESBURG.—E. B. RHOADES, Treasurer.

This city is in Knox County.

Table with columns: LOANS—, When Due., Floating debt, STREET IMPROVEM'T BONDS—, Total debt, 6s, \$12,000, Apr., 1901-1903, Sinking fund, WATER BONDS—, Net debt Mar. 1, 1898, 5s, A&O, \$43,000, Oct. 1, 1900, Tax valuation 1897, 5s, A&O, 43,000, Oct. 1, 1910, Assessment is 1/5 actual value, 5s, M&N, 25,000, Nov. 1, 1903, Total tax (per \$1,000) '98, 5s, M&N, 25,000, Nov. 1, 1913, Population in 1890 was, Bonded debt Mar. 1, '98, \$136,000, Population 1897 (est.)

INTEREST is payable at the Chemical National Bank, New York

GALLATIN CO.—MARSH WISEHURT, Treas.

County seat is Shawneetown. The bonds below described are registered with the State Auditor.

Table with columns: LOANS—, When Due., Interest is payable in New York, FUNDING BONDS—, Assessed valuation '99, 6s, J&J, \$190,000, July 1, 1905, State & Co. tax (per M.), (Subject to call at any time.) '99, 11.70, Bonded debt Mar. 1, 1900, \$190,000, Population in 1890 was, Population in 1900 (est.)

GREEN RIVER SPECIAL DRAINAGE DISTRICT.—JOHN F. WALTER, County

Treasurer.—Bureau County.

Table with columns: LOANS—, When Due., UNION BONDS—, GREEN RIVER BONDS—, 6s, Jan., \$57,000, 1904, 6s, Sept., \$19,000, Bonded debt Feb. 20, 1900, Tax valuation 1899, Population in 1897 was

GROSSDALE.—E. T. BEHRENS, Clerk.

Grossdale is in Cook County. Bonds to the amount of \$57,000, issued in 1895 for street improvements, have been declared valid by the Supreme Court.

Table with columns: Total debt Feb. 1, 1900, Assessed valuation 1899, Population in 1900 (est.)

Of the above debt, \$100,000 bonds were issued for sewer and street purposes, payable by special assessment on property benefited. They bear 6% interest, payable annually at the First Nat. B'k of Chicago.

HANCOCK COUNTY.—County seat is Carthage.

Table with columns: LOANS—, When Due., Assessment is about 1/5 actual value, ROCKF'D & R. I. RR. (renewal), State & co. tax (per M.) '99, 5s, \$10,000, July, 1900, Population in 1890 was, Total debt Apr. 1, 1900, \$10,000, Population in 1900 (est.), Total valuation 1899, 6,340,004

INTEREST is payable by the State Treasurer, Springfield.

JACKSONVILLE.—SAM'L B. STEWART, Clerk.

This city is in Morgan County.

Table with columns: LOANS—, When Due., Total debt July 1, 1899, FUNDING BONDS—, Total valuation 1899, 5s, J&J, \$99,000, Apr. 27, 1905, Total tax (per \$1,000) '98, REFUNDING BONDS—, Population in 1890 was, 4s, J&J, \$137,500, July 1, 1919, Population in 1899 (est.), (Part subject to call yearly.)

The bonds are registered with the State Treasurer.

INTEREST is payable at State Treasury and in New York City

JASPER COUNTY.—County seat is Newton. The

bonds described below are registered with the State Auditor.

Table with columns: LOANS—, When Due., Bonded debt Feb. 23, 1900, FUNDING BONDS—, Ass'd valuation 1899, 5s, Oct. 1, \$35,000, Oct. 1, 1899, Population in 1890 was, (Part due yearly) to Oct. 1, 1907

INTEREST is payable by the State Treasurer, Springfield.

JEFFERSON COUNTY.—

County seat is Mount Vernon. The \$57,000 funding bonds are registered with the State Auditor, the \$25,000 bonds with the County Treasurer.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, 1900, FUNDING BONDS—, Assessed valuation 1899, 5s, J&J, \$57,000, yearly to 1907, State & co. tax (per M.) '99, \$25,000, 1908-1913, Population in 1890 was, (Part yearly.) Population in 1880 was

INTEREST on \$57,000 bonds is payable by State Treasurer, and on \$25,000 bonds by First National Bank, Chicago.

JOLIET.—{ W. H. CLARE, Treasurer. { W. F. McMASTERS, Clerk.

This city is in Will County.

Table with columns: LOANS—, When Due., Bonded debt Feb., 1900, IMPROVEMENT BONDS—, Tax valuation, real, 4 1/2s, \$58,800, Oct. 10, 1904, Tax valuation, personal, REFUNDING BONDS—1895, Total valuation 1899, 4 1/2s, June, \$14,000, June 1900, Assessment 1/5 of actual value, 4 1/2s, June, 15,000, June, 1905, Total tax (per \$1,000) '99, 4 1/2s, June, 20,000, June, 1910, Population in 1890 was, WATER BONDS—, Population in 1900 (est.), 5s, \$30,000, July 30, 1904

INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—J. S. GARRETT, Treasurer.

County seat is Kankakee.

Table with columns: LOANS—, When Due., Tax valuation 1899, FUNDING BONDS—, Assessment about 15% actual value, 5s, July 1, \$53,000, July 1, 1904, Total tax (per \$1,000) '99, Bonded debt Feb. 20, 1900, \$53,000, Population in 1890 was

INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—

JOHN F. LUETH, Treasurer.

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1899, 5s, \$15,000, Part yearly, Tax valuation 1898, 5, J&J, 12,500, July 1, 1900, Real valuation (est.), (\$2,500 due yearly) to July 1, 1904, Population 1898 (est.)



**LINCOLN.**—{ WM. O. JONES, Mayor.  
DONALD DANKEN, Clerk.  
This city is in Logan County.  
**LOANS—** When Due. Total debt Mar. 20, 1900. \$48,000  
**REFUNDING BONDS—** Tax valuation, real. 480,130  
4s, \$42,000.....1900-1914 Tax valuation, personal. 228,944  
(\$3,000 yearly on July 1.) Total valuation 1898. 709,074  
Bonded debt Mar. 20, 1900 \$42,000 Tax rate (per M.) '99. 66.90  
Sinking fund. 3,000 Population in 1890 was. 6,725  
Net debt. 39,000 Population 1900 (estimated) 11,000  
Floating debt. 9,000  
INTEREST is payable by the City Treasurer.

**MACOMB.**—{ T. B. SWITZER, Mayor.  
C. V. CHANDLER, Treasurer.  
This city is the county seat of McDonough County.  
**LOAN—** When Due. Total debt Apr. 1, 1900. \$35,000  
6s, Jan., \$2,000.....1901 Total valuation 1899. 722,896  
6s, A&O, 20,000.....1903 Taxation (per 1,000) '99. \$64.90  
5s, F&A, 3,000.....1904 Population in 1890 was. 4,522  
4 1/2s, , 10,000.....1912 Population in 1899 (est.) 6,000

**MACON CO.**—J. M. DODD, County Clerk.  
County seat is Decatur. The bonds described below are registered with the State Auditor.  
**LOANS—** When Due. Total debt Feb. 10, 1900. \$73,000  
**COURT HOUSE BONDS—**1893. Assess'd valuation, real. 8,179,109  
5s, \$7,000.....1901 Ass'd valuation, pers'l. 1,934,176  
5s, \$6,000.....1902-1912 Total valuation 1900. 10,113,285  
(\$6,000 due yearly.) State & Co. tax (per M.) 1900. \$11.70  
Interest is payable at New York. Population in 1890 was. 38,038

**MACOUPIN CO.**—O. C. HARTLEY, Clerk.  
County seat is Carlinville. The bonds below described are registered with the State Auditor.  
**REFUNDING BONDS—** When Due. Total valuation 1899. \$5,852,647  
4 1/2s, J&J, \$660,000. July 1, '00 to Assessment about 1/5 actual value.  
(\$60,000 due yearly.) July 1, 1910 State & co. tax (per M.) '99. \$13.10  
Bonded debt Feb., 1900. \$660,000 Population in 1890 was. 40,380  
Assessed val'tion, real. 4,586,573 Population in 1899 (est.) 48,000  
Assessed val'tion, pers'l. 1,266,074

**MASON AND TAZEWELL** (Special Drainage Districts).—J. S. McCULLOUGH, Auditor (P. O. Springfield.)  
The bonds described below are registered with the State Auditor.  
**LOANS—** Interest. Principal.  
NAME AND PURPOSE. P. Ct. Payable. When Due. Oustand'g.  
Drain. district bonds, 1886 7 July 1 July 1, 1900 \$27,000  
Do. do. 1886. 7 July 1 Apr. 1, 1901 18,000  
TOTAL BONDED DEBT registered and unpaid on Mar. 2, 1900, was \$72,000.

**MATTOON CITY.**—W. T. AVEY, Comptroller.  
This city is in Coles County. Since Sept., 1899, the special improvement debt has been materially reduced.  
**LOANS—** When Due. Assessed valuat'n 1899. \$1,057,317  
**REFUNDING BONDS—** Total tax (per \$1,000) '99. \$88.10  
6s, Mar., \$15,000. Mar. 22, 1920 Population in 1890 was. 6,837  
**RAILROAD AID BONDS—** Population in 1880 was. 5,733  
6s, Mar., \$21,000. Mar. 22, 1915 Population in 1900 (est.) 12,000  
6s, May, 25,000. May 1, 1910 SCHOOL DISTRICT NO. 1 BONDS—  
Total debt Mar. 1, 1900. \$61,000 4s, J&J, \$28,000. July 1, 1919  
Spec. imp. bds. (ad'l) S'pt. '99 86,023 (Subject to call after July 1, 1919.)

**MATTOON TOWNSHIP.**—This township is in Coles County. The bonds described are registered with the State Auditor. Refunding bonds have been sold to pay off those due May 1, 1900.  
**LOANS—** When Due. Bonded debt Feb. 19, 1898. \$96,000  
**FUNDING BONDS—** Assessed valuation '98. \$1,163,963  
6s, May 1, \$50,000. May 1, 1900 Population in 1890 was. 7,790  
5s, July 1, 46,000. July 1, 1911 Population in 1897 was. 11,106  
INTEREST is payable by the State Treasurer, Springfield.

**MELROSE PARK.**—G. F. GEHOKE, President.  
Melrose Park is in Cook County.  
Bonded debt Feb. 1<sup>st</sup>, 1899. \$1,500  
Water debt (additional) 46,500  
(Water debt payable by special assessment.)  
Assessed valuation 1898 \$100,000  
Assessment abt. 10% actual value.  
Tax rate (per \$1,000) '98. \$100.00  
Population in 1899 (est.) 2,000

**MOLINE.**—CHAS. G. CARLSON, Clerk.  
This city is in Rock Island County.  
**LOANS—** When Due. **WATER WORKS—**  
**BRIDGE BONDS—** 4 1/2s, M&S, \$40,000. Sept. 1, 1900  
5s, J&J, \$1,000. July 15, 1900 (\$10,000 due yrly) to Sept. 1, 1903  
5s, M&S, 3,000. Nov. 1, 1906 Total debt Mar. 1, 1900. \$79,000  
**STREET IMPROVEMENT—** Tax valuation, real. 1,205,778  
4 1/2s, M&S, \$15,000. Sept. 1, 1914 Tax valuation, personal. 696,812  
Subject to call after Sept. 1, 1909 Total valuation 1899. 1,902,590  
4 1/2s, J&J, \$10,000. Jan. 2, 1917 Total tax (per \$1,000) '99. \$90.70  
**WATER WORKS EXTENSION—** Population in 1890 was. 12,000  
4 1/2s, F&A, \$10,000. Aug. 1, 1914 Population in 1900 (est.) 22,000  
Subject to call after Aug. 1, 1904 **SCHOOL DISTRICT NO. 3 BONDS—**  
4s, J&J, \$30,000. July 1, '14 to '19

INTEREST on \$3,000 bridge bonds is payable in New York City.  
on all other bonds in Moline.  
TAX FREE.—All bonds of this city are exempt from taxation.

**MORGAN CO.**—{ HENRY J. RODGERS, Treasurer.  
FRANK J. HEINL, Clerk.  
County seat is Jacksonvillo. The bonds below described are registered with the State Auditor.  
**LOANS—** When Due. Equal valuation 1899. \$8,614,936  
**REFUND'G COURT HOUSE —**1887. State tax (per \$1,000) '99. \$4.20  
4s, June 15, \$100,000. June 15, 1907 County tax (per \$1,000) '99. 7.50  
Subject to call aft. June 15, 1897 Population in 1890 was. 32,636  
Total debt Mar. 1, 1900. \$100,000

INTEREST on bonds is payable at New York City.

**MOULTRIE CO.**—LOUIS K. SCOTT, Co. Clerk.  
County seat is Sullivan.  
The bonds below described are registered with the State Auditor.  
**LOANS.** When Due. Assessed val., railroads. \$419,026  
**FUNDING BONDS 1882—** Total valuation 1899. 3,449,153  
5s, July 1, \$52,000. July 1, 1902 Assessment about 1/5 actual value.  
Subject to call at any time. State tax (per \$1,000) '99. \$4.20  
Total debt Apr. 1, 1900. \$52,000 County tax (per \$1,000) '99. 6.60  
Assessed valuation, real. 2,536,760 Population in 1890 was. 14,481  
Assessed val'tion, pers'l. 493,367 Population in 1897 (est.) 18,000  
INTEREST is payable at State Treasury, Springfield.

**OREGON.**—FRANK E. THAYER, Clerk.  
This township is in Ogle County.  
**LOANS—** When Due. Tax valuation, personal. \$91,347  
**REFUNDING BONDS—** Total valuation 1899. 356,624  
4 1/2s, July, \$40,000. 1908-1917 Population in 1890 was. 1,951  
Bonded debt Feb. 20, 1900. \$40,000 Population in 1900 (est.) 2,500  
Tax valuation, real. 265,277  
INTEREST is payable at the First National Bank, Chicago.

**PANA.**—(City.)—T. J. SMITH, City Clerk.  
This city is in Christian County.  
**LOANS.** When Due. Total valuation, 1899. \$887,663  
**R'F'D'G WATER WORKS BONDS—** Total tax (per \$1,000) '99. \$57.83  
4s, Mar., \$37,500. Mar., 1901-'19 Population in 1890. 5,077  
(\$2,000 due yearly) Population 1900 (estimated). 8,000  
Total debt Oct. 4, 1899. \$37,500

**PANA.**—(Township.)—This township is in Christian Co.  
The bonds below described are registered with the State Auditor.  
**LOANS—** When Due. Total debt Feb. 1, 1898. \$138,000  
**REFUNDING BONDS—**1898— Tax valuation, real. 827,333  
4s, July 1, \$102,000. July 1, 1918 Tax valuation, personal. 182,497  
Subject to call after July 1, 1908. Total valuation 1897. 1,009,832  
6s, July 1, \$36,000. July 1, 1907 Population in 1890 was. 6,143  
Subject to call after July 1, 1897 Population in 1897 (est.) 7,200  
INTEREST on bonds is payable by State Treasurer, Springfield.

**PARIS.**—Z. T. BAUM, Mayor.  
This city is in Edgar County. The bonds are registered with the State Auditor. The railroad aid bonds issued by the township have been declared illegal by the United States Court.  
**LOANS—** When Due. Sinking fund. \$2,000  
**RR. AID (Township) BONDS—** Net debt Mar. 1, 1900. 15,000  
7s, Mar. 1, \$50,000. Invalid Total valuation 1899. 856,261  
**WATER (CITY) BONDS—** Total tax (per \$1,000) '99. \$67.50  
5s, F&A, \$7,000. 1905 Population in 1890 was. 6,260  
5s, F&A, 10,000. 1910 Population in 1900 was. 7,500  
City bond. d'bt Mar. 1, 1900. \$17,000

INTEREST is payable by National Park Bank, N. Y. City.

**PEKIN.**—This city is in Tazewell County. The bonds described below are registered with the State Auditor.  
**LOANS—** When Due. 4 1/2s, \$53,000. Dec. 1, 1907  
**REFUNDING BONDS—** Total debt Mar. 25, 1897. \$128,500  
5s, \$75,500. July 1, 1915 INTEREST on registered bonds  
Subject to call after July 1, 1905 is payable at State Treasury.

**ASSESSED VALUATION.**—The total assessed valuation in 1896 was \$956,425. Tax rate (per \$1,000) \$45.70.  
**POPULATION.**—The population in 1890 was 6,347; in 1880 was 5,993. In 1895 it was 9,651.

**PEORIA.**—{ HENRY W. LYNCH, Mayor.  
J. R. CONWAY, Comptroller.  
This city is in Peoria County.  
**LOANS—** When Due. **SCHOOL BONDS—(Con.)—**  
**BOUNTY BONDS—** 4s, M&S, \$39,000. Sept. 1, 1907  
**REFUNDING SCHOOL BONDS—**  
4 1/2s, M&S, \$21,000. Mch. 1, 1902 4s, June 1, \$20,000. June 1, 1918  
4 1/2s, M&S, 21,000. Mch. 1, 1903 **SPECIAL ASSESSMENT BONDS—**  
**PEORIA & ROCK IS. RY. BONDS—** 6s, \$234,300. 1900 to '08  
4 1/2s, J&J, \$100,000. July 1, 1908 **WATERWORKS BONDS—**  
**SCHOOL BONDS—** 5s, M&N, \$50,000. May 15, 1901  
4 1/2s, M&N, \$8,000. May 1, 1908 4 1/2s, J&D, 195,000. June 1, 1908  
4 1/2s, J&D, 10,500. June 1, 1910

INTEREST—Interest on refunding school bonds is payable in Peoria; on all other bonds at the Mercantile National Bank, New York.  
**TOTAL DEBT ETC.**—The city's bonded debt on Jan. 1, 1900, was \$464,500, of which \$245,000 was water debt; floating debt, \$211,000; total debt, \$664,500. \$150,000 of the floating debt is for new city hall and will be paid \$50,000 yearly. The special assessment debt of \$234,300 is not included in the total bonded debt.  
**WATER WORKS.**—The water works bonds, \$245,000, were assumed by the Peoria Water Co. when the city water works was sold to them. The city holds first mortgage on the new works for the payment of them, which would make the city's net bonded debt \$219,500 January 1st, 1900.  
**ASSESSED VALUATION.**—In 1899 the assessed valuation of real estate was \$6,159,238; of personal property, \$2,521,782; total \$8,681,020. Total tax rate (per \$1,000) 1899, \$84.50.  
**POPULATION.**—The population in 1890 was 41,024; in 1880 was 29,259; in 1900 (estimated) 60,000.

**PEORIA CO.**—J. F. KNUPP, Treasurer.  
This county, by paying off its bonds as they matured, has reduced its debt to small proportions. The county seat is Peoria.  
**LOANS—** When Due. Ass'd valuation, real \$12,765,981  
**ALMS HOUSE BONDS—** Ass'd valuation, pers'l. 3,460,924  
4 1/2s, July, \$40,000. July 2, 1903 Ass'd valuation, rail'ds. 1,637,698  
Bonded debt Feb. 1, 1900. \$40,000 Total valuation 1899. 17,864,603  
Floating debt. 180,500 Assessment about 1/5 actual value.  
Total debt Feb. 1, 1900. 220,500 State and co. tax (per M.) '99. \$14.20  
County has no sinking fund. Population in 1890 was. 70,378  
Population in 1899 (est.) 100,000

INTEREST is payable at Am. Ex. Nat. Bank, New York City.

**PERRY COUNTY.**—J. G. TAFFER, Clerk.  
County seat is Pinckneyville.  
The bonds below described are registered with the State Auditor. The United States Supreme Court has established the validity of Chester & Tamaroa railroad-aid bonds of this county and has declared the \$100,000 B. & S. S. railroad-aid bonds invalid.  
At the November (1899) election, a proposition to issue bonds to refund the Chester & Tamaroa bonds together with accrued interest, amounting in all to about \$190,000, was voted upon and defeated. Since then the county has been mandamus to pay indebtedness to the amount of about \$162,000 as follows. All interest due and accrued up to June 1, 1900, and 10% of principal to be paid in 1900. Interest and 15% of the remaining principal in 1901; interest and 20% of principal then remaining in 1902; interest and 25% outstanding principal in 1903; interest and 30% principal in 1904; interest and 50% principal in 1905, and the remaining amount due in 1906. Principal and accrued interest to the amount of about \$30,000 has not yet at this date (Mar. 1, 1900) been put into judgments. The bond proposition may again be voted upon.



<b>LOANS—</b>	<i>When Due.</i>	Tot. debt Mar. 1, 1900 (abt.) \$190,000
RAILROAD AID BONDS (ILLEGAL)—		Equalized valuation, '99 \$1,781,737
7s, J&J, \$100,000.....		Assessment about 1/5 actual value.
CHESTER & TAMAROA AID BONDS.		Population, 1890..... 17,529
..... \$100,000.....		Population, 1894 (est.)..... 25,000

**PIKE COUNTY.**—County seat is Pittsfield. Bonds are registered with State Auditor  
County has no bonded debt.  
Floating debt Mar. 1, 1900 \$50,000 State & Co. tax (per M) '99.. \$11.70  
Tax valuation, 1899.... \$4,406,902 Population in 1890 was.... 31,000

**PONTIAC.**—  
This township is in Livingston County. The bonds below described are registered with the State Auditor.

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt Aug., '98, abt. \$48,500
<b>SCHOOL BONDS—</b>		Assessed valuation, real. \$717,021
5s, \$11,000..... 1903-1913		Assessed valuation, pers'l. 186,056
6s, Aug., \$27,000.....		Total valuation 1897..... 903,077
<b>REFUNDING BONDS—</b>		Total tax (per \$1,000)..... \$78.40
5s, July, 12,000.... July 1, '00-1903		Population in 1890 was..... 4,066

INTEREST is payable by the State Treasurer, Springfield.  
**PRAIRIE TOWNSHIP.**—WM. FRBDE, Clerk.  
This township is in Shelby Co. and includes the town of Stewardson.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation, real. \$336,521
5s, \$50,000.... Sept 1, 1917		Assessed valuation, per'l. 43,032
(Subject to call after Sept. 1, 1907).		Total valuation 1897..... 379,553
6s, \$9,000..... 1903		Population in 1890 was..... 2,267
(Now subject to call).		Population in 1897 was..... 3,000
Bonded debt Feb. 1, 1899. \$59,000		

INTEREST is payable at the State Treasurer's office.  
**PULASKI CO.**—E. W. McCLELLAND, Clerk.  
County seat is Mound City. The bonds described are registered with the State Auditor. The \$29,000 C. & V. RR. bonds have been in litigation for some years. The bonds were first declared void by the United States District Court, but the decision was reversed on a rehearing of the case.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation '99.. 1,034,143
<b>FUNDING BONDS—</b>		Population in 1890 was.... 11,355
6s, Jan. 1, \$5,910.... May 1, 1900		Population in 1897 was.... 14,243
<b>CAIRO &amp; VINCENNES RR.—</b>		
8s, \$45,000 (p. & int.)... in judgment		

INTEREST is payable by the State Treasurer, Springfield.  
**QUINCY.**—{ JOHN A. STEINBACH, Mayor.  
                  { L. J. HARRIS, Comptroller.  
Quincy is in Adams County.  
The sinking fund is now so arranged that it will be ample to meet the indebtedness as it matures and do away with any future refunding.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
c Miss. & Mo. Riv. A. L. R. R.—		b REFUNDING BONDS—(Con.)	
6s, J&J, \$37,500.... July 1, 1900		4 1/2s, \$314,000. 1911 to 1911	
b REFUNDING BONDS—		(\$50,000 yearly to 1916, inclusive,	
5s, Sep. 1, \$35,400. Sept. 1, 1902		\$14,000 in 1917.)	
4 1/2s, July 1, 150,000. July 1, 1906		4s, \$300,000.. July 1, 1909	
4 1/2s, July 1, 184,000. July 1, 1908		(Due yearly on July 1—\$40,000 in	
4 1/2s, July 1, 115,000. July 1, 1910		1909, \$20,000 from 1911 to 1916,	
4s, July 1, 1,000. July 1, 1917		\$60,000 in 1917 and \$80,000 in	
		1918.)	

a \$1,000 each; b \$100, \$500 and \$1,000 each; c \$500 each.  
INTEREST on all bonds registered with the State Treasurer (i. e. on all issues excepting the Miss. & Mo. River Air Line bonds) is paid either at the State Treasury in Springfield or at the American Exchange National Bank of New York. Interest on the Miss. & Mo. River Air Line bonds is payable at the Ricker National Bank, Quincy, Ill.

TOTAL DEBT.—The subjoined shows Quincy's total debt, &c.

	Mar. 10, 1900.	Aug. 11, '99.	Feb. 6, '99.	Feb. 23, '98.
Total funded debt.....	\$1,131,900	\$1,199,400	\$1,234,400	\$1,285,400
Sinking funds.....	50,000	62,500	50,000	50,000
Net debt.....	\$1,081,900	\$1,136,900	\$1,184,400	\$1,235,400

ASSESSED VALUATION.—The city's assessed valuation ("about 20 per cent of actual value") and tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Ass. Val.	Tax Rate.
1899.....	\$3,070,162	\$1,550,191	\$4,620,353	\$77.20
1898.....	*2,988,512	*1,266,639	*4,255,151	82.70
1897.....	3,530,132	1,166,320	4,696,452	72.80
1895.....	3,820,932	1,212,386	5,033,318	70.08
1894.....	3,497,664	1,287,935	4,785,599	68.75
1893.....	4,427,565	1,410,774	5,838,339	68.75
1890.....	3,476,451	1,403,505	4,879,956	64.80

\*Equalized valuation.  
THE POPULATION in 1890 was 31,494; in 1880 it was 27,268. The population in 1898 was estimated at 45,000.

**RICHLAND CO.**—WM. PARKER, Treasurer.  
County seat is Olney. The bonds described below are registered with the State Auditor.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Aug. 10, 1899. \$21,000
<b>REFUNDING RR. BONDS—</b>		Assessed valuation 1899 1,440,142
6s, July 1, \$21,000.... Jan. 1, 1904		State & co. tax (per M.) '98. \$14.10
Subject to call at any time.		Population in 1890 was..... 15,019

**ROCKFORD.**—{ E. W. BROWN, Mayor.  
                  { H. C. SCOVILL, Clerk.  
This city is in Winnebago County.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS.—(Con.)—</b>
<b>CITY BONDS—</b>		4 1/2s, \$40,000. Feb. 1, 1909
5s, \$14,000.... July 1, 1900		4s, 11,900. Sept. 16, 1911
5s, 13,000.... Nov. 1, 1901		Interest payable by City Treasurer.
5s, 12,000.... Nov. 1, 1902		Bonded debt Jan. 1, 1900. \$291,800
5s, 10,000.... Nov. 1, 1903		Water debt (included).... 93,600
5s, 20,600.... June 1, 1903-4		Equal'd valuation, real. 4,115,060
4 1/2s, 27,700.... July 1, 1905		do do personal. 2,020,344
4 1/2s, 36,200.... June 1, 1906		do do railroads 182,547
4 1/2s, M&S, 43,900.... Mar. 1, 1907		Total valuation 1899.... 6,317,951
4 1/2s, 17,000.... Aug. 20, 1907		Assessment 1/5 actual value.
4 1/2s, 28,500.... Dec. 15, 1908		Tax rate (per \$1,000) '99.... \$60.24
<b>REFUNDING BONDS—</b>		Population in 1890 was..... 23,584
4s, F&A, \$5,000.... Aug. 1, 1907		Population in 1900 (est.).... 35,000
4s, s. an., 12,000.... Sept. 15, 1910		

**ROCK ISLAND.**—{ T. J. MEDILL, JR., Mayor.  
                          { A. D. HUESING, City Clerk.  
In Rock Island County.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>	
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Refunding bonds.....	4 1/2 M & S	Sept. 1, 1917	\$170,000
(\$120,000 subject to call 1907 and \$50,000 after 1912.)			
Waterworks bonds.....	5 F & A	Feb. 1, 1902	25,000
do do.....	6	Feb. 1, 1902	30,000
do do.....	4	Dec. 1, 1905-'10	30,000
Municipal bonds.....	6 Aug.	Aug., 1900-'01	10,000

INTEREST on bonds is payable in Chicago at the First National Bank and on water 5s at the office of Winslow, Lanier & Co.  
TOTAL BONDED DEBT on Oct. 1, 1899, was \$205,000; water debt, included, \$25,000. The city's debt is limited by the general corporation law of the State to 5 per cent of the assessed valuation.

ASSESSED VALUATION in 1899 of real estate was \$1,759,740; personal property, \$774,625; total, \$2,534,365; total tax rate (per \$1,000) 1899, \$79.00. Assessed valuation is 1/5 actual value.  
POPULATION.—The population in 1890 was 13,634; in 1880 was 11,659. School census 1891, 15,211. In 1898 the population, according to local figures, was 23,000.

**ROCK ISLAND SCHOOL DISTRICT.**—R. A. DONALDSON, Clerk.

Bonded debt Feb. 20, 1900. \$65,000	Assessed valuat'n, per'l. \$635,102
Floating debt..... 6,000	Total valuation 1899.... 2,347,127
Total debt Feb. 20, 1900.. 71,000	School tax 1899..... \$3.55
Assessed valuation, real. 1,712,025	Population (estimated) '99.. 25,000

**ROCK ISLAND COUNTY.**—PLEASANT F. Cox, Treasurer.—County seat is Rock Island.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund..... \$5,489
<b>COURT HOUSE BONDS—</b>		Net debt Aug. 23, 1899.. 154,511
5s, M&S, \$88,000 *Mar. 1, 1901-'07		Ass'd valuation 1899.... 7,464,173
Interest payable in Chicago.		Assessment 1/5 of actual value.
Bonded debt Aug. 23, '99. \$100,000		State & co. tax (per M.) '99. \$18.10
Floating debt..... 60,000		Population in 1890 was.... 41,917
Total debt Aug. 23, '99.. 160,000		Populat'n in 1899 (est.).... 50,000

\*Thirteen thousand dollars of the county's bonds are payable in 1901, \$12,000 in 1902 and so on alternately until paid.  
PRINCIPAL and INTEREST are payable at the First National Bank of Chicago, Ill.

**SALINE COUNTY.**—P. J. WALKER, Treas.  
County seat is Harrisburg. The bonds are all registered with the State Auditor. Of the bonds below \$16,000 issued in 1872 have been canceled.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>	
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Cairo & Vincennes RR.....	6 July	Mar. 20, 1914	\$31,000
do do.....	6 Jan.	Jan. 1, 1917	64,000
Louisville & Nashville R. R.'85	6 July 1	July 1, 1905*	75,000
Belleville & Eldorado R. R....	6		25,000

\*Subject to call.  
INTEREST is payable by State Treasurer, Springfield.  
TOTAL DEBT Jan. 1, 1900, was \$195,000; floating debt, \$25,000; a total debt of \$220,000. Sinking fund assets, \$19,000; net debt, \$201,000.

ASSESSED VALUATION in 1899 was \$1,398,707; total tax rate (per \$1,000) 1898, \$29.40.  
POPULATION in 1890 was 19,342; in 1880 was 15,940.

**SANGAMON CO.**—CHARLES E. OPEL, Clerk.  
County seat is Springfield. The \$25,000 due July 1 will be paid out of tax collections.

<b>LOANS—</b>	<i>When Due.</i>	Interest is payable in Springfield.
<b>FUNDING BONDS—</b>		Total debt Feb. 1, 1900. \$127,000
\$5, an., \$75,000.... July 1, 1902		Total valuation 1899.. 16,516,846
(\$15,000 due yearly) to July 1, 1906		Assessment about 1/5 actual value,
<b>REFUNDING BONDS—</b>		state & co. tax (per M.) '99.. \$13.76
4s, J&J, \$25,000.... July 1, 1900		Population in 1890 was.... 61,195
4s, J&J, 27,000.... July 1, 1901		Population in 1899 (est.).... 80,000

**SANTA ANNA.**—J. F. CASE, Clerk.  
This township (P. O. Farmer City) is in Dewitt County.

<b>LOANS—</b>	<i>When Due.</i>	6s, July 1, \$12,000.. July 1, 1904-5
<b>RAILROAD AID BONDS—</b>		6s, July 1, 7,000.... July 1, 1906
6s, July 1, \$20,000.... 1900-1903		Total debt Sept. 15, 1898.. \$43,000
(\$5,000 due yearly on July 1.)		Assessed valuation 1897.. 368,628
		Population in 1890 was..... 2,181

INTEREST is payable by the State Treasurer, Springfield.

**SCHUYLER CO.**—ISAAC LEWIS, Clerk.  
County seat is Rushville. Bonds are registered with State Auditor.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuat'n. '99.. \$2,532,800
<b>FUNDING BONDS—</b>		State tax (per \$1,000) '99.... \$4.20
5s, J&J, \$40,000. J'y 1, '99, '03 & '08		County tax (per \$1,000) '99.. 7.00
Bonded debt Feb. 20, 1900. \$40,000		Population in 1890 was.. 16,013

INTEREST is payable at National Park Bank, New York City.

**SEVEN HICKORY.**—This township is in Coles Co.

<b>LOANS—</b>	<i>When Due.</i>	Ass'd valuation, personal. \$43,634
<b>FUNDING BONDS—</b>		Total valuation 1897..... 422,675
6s, July 10, \$55,000. July 10, 1904		Total tax (per \$1,000)..... \$21.70
Total debt Oct. 1, 1898.... \$55,000		Population in 1890 was..... 1,456
Assessed valuation, real... 379,041		

INTEREST is payable at the First National Bank Chicago, Ill.

**SHAWNEETOWN.**—This city is in Gallatin County. The bonds are registered with the State Auditor.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt..... \$13,216
<b>REFUNDING BONDS—</b>		Total debt Feb. 20, 1899.. 50,216
5s, J&J, \$37,000.... July 1, 1918		Assessed valuation 1898.. 186,020
(Subject to call after July 1, 1903.)		Population in 1890 was..... 1,851
Bonded debt Feb. 20, 1899. \$37,000		

INTEREST is payable at the Amer. Exch. Nat. Bank, New York.  
**SNY ISLAND LEVEE DRAINAGE DISTRICT.**—Situating in Adams, Pike and Calhoun Cos.  
This district has no bonds outstanding. A levee district was organized in 1870 and \$650,000 of bonds were issued, which the Supreme Court of Illinois has declared illegal, and this decision has been affirmed by the United States Circuit Court of Appeals, which Court has denied a rehearing. See CHRONICLE, V. 64, p. 343; V. 69, p. 1192 and V. 70, p. 494.



**SPRINGFIELD.**—{ LOREN E. WHEELER, Mayor.  
WM. H. CONKLING, Comptroller.

This city is in Sangamon County. All the 5s are Registered with the State Auditor. No farther indebtedness of any description will be incurred by this city until the valuation exceeds \$18,000,000, or the present debt is largely reduced by payment.

LOANS—	When Due.	5s, Sept. 1,	3,100..	Sept. 1, 1904
REFUNDING—		5s, Sept. 1,	\$128,000..	Sept. 1, 1905
5s, Sept. 1,	\$207,900..	Sept. 1, 1900	5s, Sept. 1,	75,000..
5s, Sept. 1,	291,600..	Sept. 1, 1901	5s, Sept. 1,	17,000..
5s, Sept. 1,	17,700..	Sept. 1, 1902	SCHOOL BONDS—	
5s, Sept. 1,	155,800..	Sept. 1, 1903	5s, annual,	\$1,000..
				Mar. 1, 1900

INTEREST on the refunding bonds is paid at the State Treasury in Springfield; on the school bonds at the City Treasury.

TOTAL DEBT.—The subjoined statement shows the city's total bonded debt on the first of March of the years named:

Total bonded debt.....	Mar., 1900.	Mar., 1899.	Mar., 1898.	Mar., 1894.
	\$899,100	\$902,350	\$902,350	\$902,350

On March 1, 1900, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to \$157,153 57.

CITY PROPERTY.—The estimated value of city property on March 1, 1900, was \$1,620,050.

EQUALIZED VALUATION.—The city's equalized valuation (about one-fifth cash value) and the tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Valuation.	Tax Rate.
1899.....	\$1,529,203	\$1,987,615	\$6,516,863	\$60.02
1898.....	3,671,224	1,087,727	4,758,951	69 66
1897.....	3,525,590	1,080,784	4,606,174	.....
1896.....	3,783,064	1,203,017	4,986,081	.....
1895.....	3,628,288	1,040,110	4,668,398	.....
1893.....	3,590,572	1,239,131	4,829,703	.....
1890.....	3,269,984	1,354,469	4,624,453	.....
1888.....	.....	.....	4,334,781	.....

POPULATION.—In 1890 population was 24,963; in 1899, 33,000.

**TAZEWELL CO.**—County seat is Pekin.

The bonds below described are registered with the State Auditor.

NAME AND PURPOSE.	Interest.	When Due.	Principal.
	P. Ct. Payable.		Outstand'g.
Refunding RR. bonds.....	4	July 1	July 1, 1910* \$194,900

\* But subject to call on and after July 1, 1901, to the amount of \$20,000 annually until paid.

INTEREST is payable at the Am. Ex. Nat. Bank of New York City.

TOTAL DEBT on Aug. 1, 1899, was \$194,000.

ASSESSED VALUATION of real estate in 1898 was \$5,463,124; personal property, \$1,124,254; total, \$6,587,378. Total valuation in 1899 was \$6,676,797. State tax (per \$1,000), \$5.50; county tax (per \$1,000), \$7.50.

POPULATION in 1890 was 29,556; in 1880 was 29,666. In 1897, according to local figures, the population was 35,000.

**URBANA.**—{ F. E. ENBELING, Supervisor.  
F. A. INGALLS, Clerk.

This town is situated in Champaign County.

Total debt Mar. 1, 1900.....	\$50,000	Tax rate (per \$1,000) 1899.....	\$65.00
Tax valuation 1899.....	977,161	Population in 1890 was.....	4,488
Assessment about 1/5 actual value.		Population in 1899 (est).....	7,500

**WADE TOWNSHIP.**—J. C. VANDERHOOF, Town Clerk.

This township is in Jasper County and includes Newton City.

LOANS—	When Due.	Tax valuation, real.....	\$339,826
REFUNDING BONDS—		Tax valuation, per'l.....	80,806
4 1/2s, July 1, \$22,000..	'00 to 1914	Total valuation 1899.....	420,632
\$1,500 due yearly on July 1.		Tax rate (per \$1,000) 1899.....	\$58.76
Bonded debt Feb. 10, 1900..	\$22,000	Newton City tax (per M)'99	22.50
Interest on the bonds is payable at the Chase Nat. Bank, N. Y. C.		Population in 1890 was.....	3,915

**WASHINGTON CO.**—H. F. REUTER, Co. Clerk.

County seat is Nashville. The bonds below described are registered with the State Auditor.

LOANS—	When Due.	Assess. valuation, pers'l	\$543,124
RAILROAD BONDS—		Total valuation 1899.....	2,280,047
6s, Mar., \$90,000.....	Mar. 1, 1901	State & Co. tax (per M)'98.....	\$16.80
\$10,000 due yearly to Mar. 1, 1909		Population in 1890 was.....	19,262
Total debt Apr. 1, 1899.	\$100,000	Population in 1899 (est).....	20,000
Assessed valuation, real.....	2,417,885		

**WEST LINCOLN.**—OSCAR M. KIEST, Clerk.

This township is in Logan County.

LOANS.	When Due.	Bonded debt Mar. 20, 1900.	\$30,000
FUNDING BONDS—		Assessed valuation 1897.....	505,715
5s, July 1, \$30,000.....	July 1, 1910	Population in 1890 was.....	4,086
Subject to call at any time.		Population in 1880 was.....	3,488

INTEREST is payable by the State Treasurer, Springfield.

**WHITE CO.**—W. A. RAGLIN, Treasurer.

County seat is Carmi. The bonds are all registered with the State Auditor.

The Cairo & Vincennes Railroad bonds have been in litigation for some time, but the matter has been compromised by the county agreeing to pay \$16,500 in three annual instalments, to be accepted in full for both principal and overdue interest.

LOANS—	When Due.	Bonded debt Jan. 1, 1900.	\$266,000
CAIRO & VINCENNES RR.—		Assessed valuation '99.....	2,250,000
8s, J&J, \$17,500.....	1892	Population in 1890 was.....	25,005
FUNDING BONDS—		Population in 1880 was.....	23,087
4 1/2s, J&J, \$266,000..	July, 1900-'18		

INTEREST is payable by State Treasurer.

**WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.**—A. R. HENDRICKS, Treas.

P. O. Sterling.

LOAN—	When Due.	Assessed valuation '99.	\$2,056,914
4 1/2s, \$40,000.....	1902 to 1909	School tax.....	\$3.50
(\$5,000 annually.)		Population 1897 (est).....	10,000
Bonded debt Mar. 1, 1900.	\$40,000		

**WINDSOR.**—A. A. RICKETS, Mayor.

This township is in Shelby County.

LOANS.	When Due.	Assessed valuation, real.....	\$214,196
REFUNDING BONDS—		Assessed val., personal ..	53,011
5s, .....	1899-1918	Total valuation 1897.....	267,207
Bonded debt Aug. 15, '98..	\$63,000	Population in 1890 was.....	1,926
Sinking fund.....	11,000		

INTEREST is payable by the State Treasurer, Springfield.

**ADDITIONAL STATEMENTS.**

In the table below we give statements regarding all civil divisions in the State of Illinois which have registered according to the acts of Feb. 13, 1865, and amendments, and April 16, 1869, and June 27, 1895, an indebtedness of over \$25,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Place.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Arcola Twp., Douglass Co.....	\$100,000	10	Past due.	3,198
Aurora Twp., Kane Co.....	48,000	10	Various.	22,258
Blue Ridge Twp., Piatt Co.....	28,100	7	Var. to 1905	1,925
Bourbon Twp., Douglass Co.....	35,000	10	.....	1,665
Bowdre Twp., Douglass Co.....	30,000	10	.....	1,896
Bruce Twp., La Salle Co.....	28,000	10	Past due.	12,261
Bushnell Twp., McDonough Co.	30,000	5	1918	2,712
Capital Twp., Sangamon Co.....	66,000	4	1900 & 1911	24,963
Concord Twp., Iroquois Co.....	25,000	10	Past due.	1,086
Delavan Twp., Tazewell Co.....	38,000	5 & 5 1/2	1900-1910	2,140
Elwood Twp., Vermilion Co.....	30,000	5 1/4	July 1, 1902	2,748
Embarras Twp., Edgar Co.....	25,000	10	.....	1,729
Essex Twp., Stark Co.....	27,500	6	Var. to 1909	1,210
Estabrook Special Drainage District, McLean Co.....	72,000	7	Past due.	.....
Gancer Twp., Kankakee Co.....	27,500	5 & 6	Var. to 1916	1,471
Goose Creek Twp., Piatt Co.....	33,000	5	Var. to 1909	1,610
Johnson County.....	33,500	8	Past due.	15,013
Kansas Twp., Edgar Co.....	30,000	7	Jan. 1, 1900	1,983
Kendall County.....	45,000	10	Various.	12,106
Lacey Levee and Drainage District, Fulton Co.....	46,000	6	1903-1916	.....
Lee Co., Inlet Swa'p. Dr'n. Dis.	49,500	6	1906-1912	.....
Little Beaver Special Drainage Dis., Iroquois & Kankakee Co.	30,000	6 1/2	1899-1911	.....
Lowe Twp., Moultrie Co.....	30,000	10	Past due.	1,470
Marshall Twp., Clark Co.....	26,000	6	Optional.	2,931
Meredosia Levee District, Rock Island and Whiteside Cos....	27,500	6	1899-1906	.....
Momence Twp., Kankakee Co..	36,000	5	Dec. 1, 1917	1,545
Monroe County.....	100,000	4 1/2	†1897-1913	12,948
Mt. Morris Twp., Ogle Co.....	96,900	5 & 10	Var. to 1910	1,875
Mt. Vernon Twp., Jefferson Co.	25,000	6	July 1, 1907	4,696
Ohio Twp., Bureau Co.....	59,400	6	Aug. 21, 1901	1,197
Onargo, Douglass & Danforth Twp., S. D. D. No. 1, Iroq. Co.	50,000	6	July 1, 1901	.....
Oquawka City, Henderson Co..	32,356	6	Past due.	.....
Osceola Twp., Stark Co.....	40,000	6	Var. to 1909	1,484
Oswego Twp., Kendall Co.....	50,000	10	Various.	1,538
Ottawa Twp., La Salle Co.....	150,000	10	Various.	9,464
Peoria Twp., Peoria Co.....	98,000	5	†1900 1910	43,254
R. & W. Twp. 4, S., Randolph Co.	50,000	8	Past due.	.....
Richland Twp., Shelby Co.....	95,000	6 & 10	.....	1,241
Robinson Twp., Crawford Co..	30,000	6	Sept. 1, 1904	2,990
Shelbyville Twp., Shelby Co..	25,000	6	Apr. 1, 1900	1,058
Toulon Twp., Stark Co.....	28,500	6	Var. to 1908	2,579
Union Co.....	50,000	8	Past due.	21,549
Wabash Co.....	35,000	6	Var. to 1901	11,866

**INDEBTEDNESS OF OTHER PLACES.**

	Bonded debt.	Floating Debt.	Assessed valuation, per M.	Tax Rate.	Population.
Aroma Twp., Kankakee Co.....	\$18,000	\$1,000	\$233,268	\$47.50	1,093
Blue Island, Cook Co.....	25,000	.....	507,000	.....	2,521
Canton Sch. D., Fulton Co..	38,000	.....	941,761	.....	*10,000
Champaign Tp., Champaign County.....	77,000	.....	1,957,470	.....	6,619
Clinton County.....	17,000	.....	2,529,911	11.70	17,411
De Kalb, De Kalb County.....	29,000	300	648,473	66.70	5,161
Effingham City, Effing. Co.	24,000	.....	.....	.....	3,260
Freeport Sch. Dist.....	46,500	.....	2,279,000	.....	*15,000
Gibson City, Ford Co.....	20,000	1,200	234,424	49.80	1,803
Hamilton County.....	255,000	.....	1,210,393	.....	17,800
Kane County.....	135,000	.....	56,153,680	9.00	65,061
Lawrence County.....	2,500	13,500	.....	14.20	*16,000
Litchfield City, Montgom'y County.....	31,000	2,000	469,900	21.11	5,811
Rushville, Schuyler Co.....	14,000	.....	329,491	.....	2,031
Streator Sch. Dist. No. 6..	16,000	.....	1,184,000	38.00	.....
Warsaw (City), Hancock Co.	23,000	.....	271,461	.....	2,721
Waverly, Morgan Co.....	26,000	.....	179,144	20.10	2,819
Whitehall (City), Greene Co.	13,200	.....	264,699	.....	*2,500
Wild Cat Spec. Drain. Dist. Champaign Co.....	25,000	.....	.....	.....	.....
Williamson Co.....	80,000	.....	1,668,948	7.50	22,226

† Subject to call at earlier date.

\* Later estimate.

**State of Michigan.**

ITS

**DEBT, RESOURCES, Etc.**

Organized as a Territory (Act Jan. 11, 1805) - June 30, 1805  
 Admitted as a State (Act June 15, 1836) - Jan. 26, 1837  
 Total Area of State (square miles) - - - - 58,915  
 State Capital - - - - - Lansing  
 Governor (term expires Jan., 1901) - Hazen S. Pingree  
 Secretary of State (term ex's Jan., 1901) Justus S. Stearns  
 Treasurer (term expires Jan., 1901) - - - Geo. A. Steel  
 Legislature meets biennially in odd years the first Wednesday in January, and there is no limit to the length of sessions, excepting special sessions, in which the pay of members is limited to 20 days.

**HISTORY OF DEBT.**—The historical details of Michigan's State debt will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 98. In 1864 the State Treasurer reported the funded debt at \$3,880,399, and \$1,450,472 additional "Trust fund debt." The bonded debt July 1, 1899, consisted of \$500,000 war loan bonds (1898) and \$19,000 of "past-due part paid \$5,000,000 loan bonds" adjustable at \$578.57 per \$1,000, amounting to \$10,992,83, which have never been presented for payment and bear no interest. These latter bonds must be presented for payment prior to May 31, 1900, or be forfeited to the State. The "Trust fund debt" on the same date amounted to \$6,120,003 56.



LOANS.		Interest		Principal	
		P. et. Payable.	When Du.	When Du.	Outstanding.
War loan.....	1898	3½ M & N	May 1, 1908		\$208,700
		Subject to call after May 1, 1903			
do do.....	1898	3 M & N	May 1, 1908		291,300
		Subject to call after May 1, 1903			

**EQUALIZED VALUATION.**—Since 1856 the equalized valuation has been determined only once in five years. The following shows the equalized valuation and tax rate for State purposes for every fifth year since 1846.

Year.	Equalized Val.	Tax Rate.	Year.	Equalized Val.	Tax Rate.
1896....	\$1,105,100,000	\$1.41	1866....	\$307,965,843	\$1.889
1891....	1,130,000,000	1.277	1861....	172,055,809	2.697
1886....	945,450,000	1.272	1856....	137,663,009	0.472
1881....	810,000,000	1.411	1851....	30,976,270	3.421
1876....	630,000,000	1.144	1846....	29,369,065	2.50
1871....	630,000,000	1.201			

In 1896 the assessed valuation of real estate was \$805,553,976; personal property, \$140,455,965; total valuation, \$946,009,941.

**DEBT LIMITATION.**—Michigan, as noted in our history of the State's debt, started its career as a State in January 1837, when the whole land was buoyant over its inflated enterprises carried on at public expense. So to be abreast with the times, instead of putting any limit on the power of the State to create debt, it put into its Constitution a notice to the Legislature to go to work at once and make provision for "ascertaining the proper objects of improvement in relation to roads, "canals and navigable waters," that the money might be raised and these improvements might be prosecuted with as little delay as possible.

That was the spirit which ruled and the condition which prevailed in 1837. In 1850 Michigan made and adopted another Constitution. During the years which intervened the people had gained a wide experience and had evidently profited by it. Hence we find them at the latter date showing a purpose to make an instrument in its financial features about as dissimilar from the one it was to supplant as it could well be. Nothing will illustrate this change in spirit and purpose more clearly than the following limitations respecting the creation of State indebtedness which were inserted. These sections are all found in article 14 of the 1850 Constitution, which Constitution is still in force.

**SECTION 3.** The State may contract debts to meet deficits in revenue. Such debts shall not in the aggregate at any one time exceed fifty thousand dollars. The moneys so raised shall be applied to the purposes for which they were obtained or to the payment of the debts so contracted.

**SECTION 4.** The State may contract debts to repel invasion, suppress insurrection or defend the State in time of war. The money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to pay such debts.

**SECTION 6.** The credit of the State shall not be granted to or in aid of any person, association or corporation.

**SECTION 7.** No scrip, certificate, or other evidence of State indebtedness shall be issued except for the redemption of stock previously issued or for such debts as are expressly authorized in this Constitution.

**SECTION 8.** The State shall not subscribe to, or be interested in the stock of any company, association or corporation.

**SECTION 9.** The State shall not be a party to, or interested in, any work of internal improvement, nor engage in carrying on any such work except in the expenditure of grants to the State of land or other property.

The foregoing sections appear to cover every branch and phase of the subject; and compared with the Constitution of 1837 what a contrast they afford!

Cities and villages, however, were left by the 1850 instrument to the discretion of the Legislature in the matter of restrictions upon their borrowing power. The provision which relates to this subject is found in Article 15, Section 13, and is as follows:

**SECTION 13.**—The Legislature shall provide for the incorporation and organization of cities and villages, and shall restrict their powers of taxation, borrowing money, contracting debts and loaning their credit.

In the exercise of the power granted by this section the Legislature has passed general laws governing the incorporation, taxation and bonding of cities and villages. With regard to cities the chief provisions with respect to taxation and bond issues will be found in the second volume of the 1890 revision of Howell's Annotated Statutes of Michigan, Chapter 22, on "Finance and Taxation," pages 629 to 702, Sections 2693 to 2730. The sections which mainly cover these points are the following—we give the substance not the words of the section:—

**Taxes, And in what amount they can be laid,** are defined in Section 2697 to Section 2701.

Section 2697 provides that the maximum amount which the council may raise by general tax for all general purposes (except schools and school house purposes and except as otherwise provided below) shall not exceed in any one year—

In cities having a population not over 6,000.....	1¼ per cent
In cities larger than 6,000 but not over 9,000.....	1½ per cent
In cities larger than 9,000 but not over 14,000.....	1¾ per cent
In cities having more population than 14,000.....	2 per cent

**SECTION 2698** provides that the council may also raise in each street district not exceeding one fourth of one per cent.

**SECTION 2699** provides that in addition to above the council may raise by special assessment in sewer and in special assessment districts for improving streets and constructing sewers (chargeable on lands in district according to frontage or benefits) not exceeding in one year 5 per cent.

**SECTION 2700** provides that a tax of not more than two dollars per year may be levied upon each lot or premises drained by a private sewer or drain leading into a public sewer or drain.

**SECTION 2701** provides that the council may also raise such further sum, not exceeding three mills on the dollar of assessed valuation, as may be necessary to provide an interest and sinking fund to pay funded debt.

**Loans, When allowed and amount indicated.**

**SECTION 2,709.** Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost.

**SECTION 2,710.** Instead of levying a tax for whole amount authorized by this act in any year for the general and street district funds, the council may raise part by tax and part by loan—the aggregate of both not exceeding amount for which tax might have been levied in the year.

**SECTION 2,711.** Council also authorized to raise moneys by loan in anticipation of receipts from special assessments.

**SECTION 2,712.** If any greater amount is required for erecting public buildings, or for purchase of ground for same, or for other public improvements or purposes than can be raised by the council under the foregoing provisions, such amount may be raised by tax or loan or partly by tax and partly by loan if authorized by a majority vote of the electors voting upon the question at an annual city election. The amount that may be so raised in any year shall not exceed two per cent of assessed valuation.

**SECTION 2,713.** The proposition to raise such additional amount must be submitted by an ordinance distinctly stating the purpose of proposed expenditure, the amount proposed, and whether to be raised by tax or loan. Such ordinance shall be passed, published in one newspaper of city, and copies posted in five most public places in each ward of city, at least two weeks before the election—vote shall be by ballot.

**SECTION 2,717.** No loans made exceeding amounts prescribed in this act. For loans lawfully made bonds of the city may be issued bearing a legal rate of interest. Record to be kept by city clerk. When deemed necessary by council new bonds may be issued in place of former bonds falling due. Each bond shall show upon its face the class of indebtedness to which it belongs and from what fund payable.

The foregoing provisions apply to cities. The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting.

**POPULATION OF STATE.**—The population of Michigan has been as follows in the years named:

1894.....	2,241,000	1860.....	749,113	1830.....	31,639
1890.....	2,093,889	1850.....	397,654	1820.....	8,765
1880.....	1,636,937	1840.....	212,267	1810.....	4,672
1870.....	1,184,059				

From 1860 to 1870 increase was 434,946, or 58.06 per cent; from 1870 to 1880, 452,878, or 38.25 per cent; from 1880 to 1890, 456,952, or 27.92 per cent.

### CITIES, COUNTIES AND TOWNS IN THE STATE OF MICHIGAN.

**NOTE**—For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State.

**ALBION.**—Albion is in Calhoun County.

LOANS—	When Due.	Total debt Mar. 1, 1900..
<b>IMPROVEMENT BONDS—</b>		\$69,000
....., \$14,000.....	1900 to 1906	Water debt included..... 55,000
(\$2,000 due yearly.)		Assessed valuation 1899..1,850,000
<b>WATER BONDS—</b>		Assessment about 2/3 actual value.
5s, J&J, \$50,000.....	July 1, 1919	Tax rate (per \$1,000) '99...\$29.00
5s, Oct., 5,000.....	Oct. 25, 1903	Population in 1900 (est.).....5,000
(Part due yearly) to 1905		Population in 1890 was.....3,763

**INTEREST** on land bonds payable in Chicago; water bonds of 1919 in New York; water bonds of 1903, etc., in Albion.

**TAX FREE.**—All of the bonds are exempt from taxation.

**ANN ARBOR.**—J. E. HARKINS, Clerk.

The city is in Washtenaw County.

LOANS—	When Due.	Bonded debt Jan. 1, '99.
<b>SEWER BONDS—</b>		\$73,064
5s, ..... , \$18,000.....	Dec. 1, 1900	Assessed valuation '98..7,136,620
(\$2,000 yearly.) to Dec. 1, 1908		Assessment about 2/3 actual value.
5s, ..... , 10,324.....	Mar. 1, '99-'01	Tax rate (per \$1,000) 1898.\$14.62
<b>PAVEMENT BONDS—</b>		Population in 1890 was.....9,431
5s, \$30,239.....	March, 1899-1902	Population in 1899 (est.)...15,000
<b>INTEREST</b> is payable in Ann Arbor.		
<b>OPTIONAL</b> —All bonds are subject to call.		

**BATTLE CREEK.**—GEO. W. HAMM, Recorder.

This city is in Calhoun County.

LOANS—	When Due.	WATER WORKS BONDS—(Con.)
<b>SEWER BONDS—</b>		4½s, F&A, \$60,000..
5s, M&N, \$10,000....	May 1, 1907	Sept. 1, 1900
5s, ..... 10,000....	Oct. 16, 1908	(\$10,000 due y'ly) to Sept. 1, 1905
5s, M&S, 10,000....	Sept. 1, 1909	Total debt Sept. 1, 1899. \$180,000
5s, ..... 10,000....	Oct. 10, 1910	Water debt (included)... 110,000
4s, ..... 10,000....	Sept. 1, 1911	Tax valuation, real.....3,983,942
3½s, .... 10,000....	Sept. 1, 1913	Tax valuation, personal..1,016,058
<b>PAVING BONDS—</b>		Total valuation 1896....5,000,000
5s, M&S, \$30,000....	1918 to 1920	Assessment about 1/2 actual value.
(\$10,000 annually on Sept. 1.)		Total tax (per \$1,000).....\$29.60
<b>WATER WORKS BONDS—</b>		Population in 1894 was....15,522
5s, M&S, \$30,000..	Sept. 1, 1915	Population in 1890 was....13,197
(\$10,000 due y'ly) to Sept. 1, 1917		

**INTEREST** on the 4½ per cent water bonds is payable in Detroit and on the 5 per cent water bonds at the National Park Bank, New York; on sewer bonds in New York.

**BAY CITY.**—GEO. F. AMBROSE, Comptroller.

Bay City is in Bay County. The debt was principally incurred for water, but the water revenue does not fully meet the interest on the water bonds.

LOANS—	When Due.	LOANS—	When Due
<b>CITY HALL BONDS—</b>		<b>WATER WORKS BONDS—</b>	
5s, M&N, \$25,000....	May 1, 1909	8s, M&S, \$60,000....	Mar. 1, 1901
4s, J&D, 25,000....	June 1, 1907	(\$20,000 due yea'ly to Mar. 1, 1903	
4s, J&D, 25,000....	June 1, 1912	8s, F&A, \$19,000....	Feb. 16, 1904
4s, J&D, 25,000....	June 1, 1922	8s, F&A, 80,000..	Feb. 16, 1905 to
4s, J&J, 25,000....	July 1, 1925	(\$10,000 due yea'ly) Feb.16,1912	
4s, J&J, 25,000....	July 1, 1930	8s, A&O, \$20,000....	Apr 15, 1913
4s, ..... 35,000....	July 1, 1928	5s, M&N, 25,000....	May 1, 1906
<b>BRIDGE BONDS—</b>		5s, M&N, 25,000....	May 1, 1911
5s, M&S, \$25,000....	Sept. 1, 1920	5s, M&N, 12,500....	May 1, 1917
4s, J&J, 48,000..	July 1, 1904 to	5s, M&N, 12,500....	May 1, 1918
(\$12,000 every five years) 1919		4s, A&O, 20,000....	Oct. 1, 1925
<b>LOCAL IMPROVEMENT BONDS—</b>		4s, A&O, 20,000....	Oct. 1, 1921
5s, ..... \$30,000....	1900 to 1902	4s, ..... 20,000....	Oct. 15, 1927
(\$10,000 annually on July 1.)		<b>REFUNDING WATER BONDS—</b>	
5s, June, \$49,500....	June 1, 1901	4s, Oct., \$18,000.....	Oct. 1, 1928
(\$16,500 due y'ly) to June 1, 1903		4s, Mar., 20,000.....	Mar. 1, 1930
4s, ..... , \$49,500..	July 1, 1902-'04		

**INTEREST** on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City.

**TAX FREE.**—All bonds issued by this city are exempt from taxation.

**TOTAL DEBT, ETC.**—Total bonded debt Jan. 1, 1900, was \$699,500; water debt, included in total debt, \$352,000. The city has no floating debt.



**ASSESSED VALUATION.**—In 1899 the assessed valuation (which is 70 per cent of actual value) of real estate was \$8,350,960; personal property, \$2,141,623; total, \$10,492,583; total tax rate (per \$1,000), '98, \$25.47. The value of city property in '99 was \$1,458,591.

**POPULATION.**—The population in 1890 was 27,839; in 1880 it was 20,693. Population in 1894, 30,043.

**BAY CO.**—{ W. D. RICHARDSON, Deputy Clerk.  
                  { CHAS. J. SMITH, Treasurer.  
County seat is Bay City.

LOANS—	When Due.	Total debt Feb. 20, 1900	\$110,000
BRIDGE BONDS—		Tax valuation, real.....	16,345,997
....., \$75,000.....	1903	Tax valuation, personal.....	2,711,348
....., 60,000.....	1906	Total valuation 1899.....	19,057,345
COUNTY BONDS—		Assessment about 2/3 actual value.	
5s, J&D, \$38,000....	Dec. 15, 1907	State & Co. tax (per M) '98.	6.02
5s, J&D, 38,000....	Dec. 15, 1908	Population in 1894 was.....	61,304
5s, J&D, 39,000....	Dec. 15, 1909	Population in 1899 (est.)....	64,000
STONE ROAD BONDS—			
....., Aug., \$60,000.....	1903		
4s, Refund'g, \$50,000.	Aug. 1, 1922		
4s, do 50,000.	Aug. 1, 1927		

**BIG RAPIDS.**—The city of Big Rapids is in Mecosta Co.

LOANS—	When Due.	GENERAL EXPENSE BONDS—	
NEW WATER BONDS—		4 1/2s, J&J, \$5,000.....	Jan. 1, 1911
4 1/2s, J&J, \$30,000....	Jan. 1, 1903	Total debt Jan. 1, 1898..	\$84,000
BRIDGE BONDS—		Water debt included.....	30,000
5s, F&A15, \$15,000....	Aug. 15, 1904	Tax valuation, real.....	994,502
5 1/2s, M&S, 15,000....	Sept. 1, 1907	do personal.....	171,125
RAILROAD BONDS—		Total valuation 1897.....	1,165,627
5s, Feb. 1, \$15,000....	Feb., 1908	Assessment abt. 2/3 & 1/3 value.	
EXP. & IMP. BONDS—		Total tax per \$1,000.....	32.90
5s, ....., \$9,000.....		Population in 1897.....	5,529
		Population in 1890 was.....	5,303

INTEREST on water-works bonds is payable in Detroit, on bridge bonds in Chicago and Boston, on railroad bonds in New York, on improvement bonds in Toledo, and on general expense bonds in Cleveland.

**CHEBOYGAN.**—{ JAMES F. MALONEY, Mayor.  
                  { GEORGE N. CASE, Clerk.  
This city is in Cheboygan County.

LOANS—	When Due.	REFUNDING WATER B'DS—	
SCHOOL BONDS—		5s, ....., \$5,000.....	1911
....., \$30,000.....		Total debt Feb. 17, 1899	\$91,000
WATER WORKS BONDS—		Water debt included.....	61,000
5 1/2s, A&O, \$4,500....	Oct. 1, 1900	Tax valuation, real.....	1,097,115
5s, A&O, 6,000.....	Oct. 1, 1902	Tax valuation, personal.....	378,975
5s, A&O, 6,500.....	Oct. 1, 1906	Total valuation 1896.....	1,476,099
5s, J&D, 7,000.....	1908	Actual valuation (est.)....	2,800,000
5s, Aug. 1, 33,000....	July 2, 1914	Population in 1890 was.....	6,235
		Population in 1894 was.....	6,956

INTEREST on the water-works bonds is payable in New York, Detroit and Sheboygan.

**CHIPPEWA CO.**—WM. M. SNELL, Clerk.  
County seat is Sault de Ste. Marie.

ROAD BONDS—		Bond. debt, Mar. 1, 1900.	\$175,000
....., \$100,000.....	June 15, 1910	Assessed valuation '99.	\$6,701,014
REFUNDING BONDS—		State & Co. tax (per M) '99.	\$10.94
....., \$35,000.....	Apr. 15, 1904	Population in 1890 was.....	12,019
5s, J&D, \$40,000....	June 1, 1912	Population in 1900 (est.)....	20,000

**COLDWATER.**—P. H. SWEENEY, Clerk.  
This city is in Branch County.

LOANS—	When Due.	Bonded debt Jan. 1, 1900.	\$85,500
ELECTRIC LIGHT BONDS		Water debt, included.....	70,000
5s, F&A, \$6,000.....	Aug. 1, 1900	Valuation, real.....	2,077,055
(\$3,000 due yearly) to Aug. 1, 1901		Valuation, personal.....	927,045
SCHOOL BONDS—		Total valuation 1899.....	3,004,100
5s, May 1, \$6,500....	Mar. 1, 1901	Total tax (per \$1,000) '99..	\$21.19
(\$3,000 due yearly) to Mar. 1, 1902		City tax proper.....	9.10
WATER BONDS—		School tax.....	6.02
5s, A&O, \$70,000....	Oct. 1, 1901	Population in 1890 was.....	5,247
(\$7,000 due yearly) to Oct. 1, 1910		Population in 1900 (est.)....	6,500

**DETROIT.**—{ WILLIAM C. MAYBURY, Mayor.  
                  { FRANCIS A. BLADES, Comptroller.  
Detroit is situated in Wayne County.

LOANS—	When Due.	SCHOOL BONDS—	
BOULEVARD IMP. BONDS—		4s, A&O, \$450,000....	Apr. 2, 1924
4s, J&J, \$200,000....	July 1, 1921	4s, F&A, 150,000....	Feb. 1, 1925
4s, M&S, 200,000....	Sept. 1, 1922	3 1/2s, J&J, 156,000....	July 1, 1929
4s, M&N, 100,000....	Nov. 1, 1923	PUBLIC SEWERS—	
PARK AND BOULEVARD BONDS—		4s, J&D, \$200,000....	June 1, 1918
4s, M&S, \$100,000....	Sept. 1, 1921	4s, A&O, 260,000....	Oct. 1, 1919
4s, J&J, 105,000....	July 15, 1922	4s, J&J, 240,000....	July 1, 1920
4s, F&A, 25,000....	Aug. 1, 1924	4s, A&O, 500,000....	Apr. 1, 1922
PARK IMPROVEMENT BONDS—		4s, M&S, 150,000....	Mar. 3, 1924
4s, M&S, \$100,000....	Mar. 1, 1920	4s, J&J, 100,000....	July 2, 1924
4s, A&O, 100,000....	Apr. 1, 1921	4s, F&A, 160,000....	Feb. 1, 1925
4s, F&A, 100,000....	Aug. 1, 1922	4s, M&S, 90,000....	Mar. 2, 1926
4s, J&J, 100,000....	Jan. 9, 1924	3 1/2s, A&O, 100,000....	Oct. 1, 1906
3 1/2s, M&S, 150,000....	Mar. 1, 1930	WATER BONDS issued by Com-	
PUBLIC IMPROVEMENT BONDS—		missioners on city's credit—	
3 6/5s, J&J, \$100,000	Jan. 1, 1918	7s, F&A, \$50,000....	Aug. 1, 1902
3 1/2s, F&A, 30,000	Feb. 1, 1911	7s, F&A, 50,000....	Aug. 1, 1903
3 1/2s, J&D, 100,000	Dec. 1, 1916	7s, F&A, 41,000....	Feb. 1, 1904
3 1/2s, J&D, 270,000	Dec. 31, 1916	7s, F&A, 244,000....	Aug. 1, 1904
4s, J&J, 50,000....	July 1, 1926	7s, J&D, 149,000....	June 1, 1905
PUBLIC BUILDING BONDS—		6s, J&D, 199,000....	June 1, 1906
4s, A&O, \$38,000....	Apr. 1, 1929	4s, J&J, 100,000....	Jan. 10, 1925
PUBLIC LIGHTING BONDS—		REFUNDING WATER BONDS—	
4s, J&J, \$600,000....	Jan. 2, 1924	3 1/2s, g, F&A, \$200,000.	Feb. 1, 1930
4s, J&J 50,000....	July 1, 1926		

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—	Mar. 1, 1900.	July 1, '99.	July 1, '98.	July 1, '97.
General bonded debt.	\$5,074,000	\$4,868,000	\$4,830,000	\$4,837,000
Sinking funds.....	1,529,851	1,571,593	1,483,144	1,347,277
Net general debt..	\$3,464,149	\$3,296,402	\$3,346,856	\$3,489,723
Net special debt.....	303,178	320,763	293,042	304,812
Total net debt....	\$3,767,327	\$3,617,165	\$3,644,898	\$3,794,535
Water debt (add'n'l)...	\$1,033,000	\$1,033,000	\$1,033,000	\$1,033,000

The sinking fund consists of cash and city bonds.

Month and Year.	Gross Debt.	Sinking Fund.	Net Debt.
1900, Mar. 1.....	\$5,074,000	\$1,529,851	\$3,464,149
1899, July 1.....	4,868,000	1,571,593	3,296,402
1898, July 1.....	4,830,000	1,483,144	3,346,856
1897, July 1.....	4,837,000	1,347,277	3,489,723
1896, July 1.....	4,915,000	1,376,516	3,538,483
1895, July 1.....	4,825,000	1,223,203	3,601,796
1890, July 1.....	1,634,500	745,274	889,225
1880, July 1.....	1,360,400	528,627	831,772
1875, Feb. 1.....	1,081,900	121,285	960,614
1870, April 1.....	704,283	37,252	667,030

**CITY PROPERTY.**—The city owns property free from all encumbrance which was valued on July 1, 1899, at \$21,684,539 43.

**ASSESSED VALUATION.**—The city's assessed valuation (about 3/4 actual value) and tax rate have been as follows in the years named:

Years.	Real.	Personal.	Total.	Tax Rate per \$1,000.
1899..	\$171,343,730	\$45,627,270	\$216,971,000	\$16.33*
1898..	169,087,260	38,549,600	207,636,860	15.99*
1897..	165,836,780	40,989,090	206,825,870	17.68*
1895..	162,554,510	47,031,820	209,586,330	15.70
1890..	123,391,610	38,436,960	161,828,570	15.73
1885..	87,536,645	28,713,300	116,249,945	10.77
1880..	64,556,085	19,867,705	84,363,790	11.83

\* Average.  
The tax rate includes that for city, school, police and highway.

**DEBT LIMIT.**—The charter limit of bonded debt is 2% of asses. val

**POPULATION.**—In 1894 the population was 237,778; in 1890 it was 205,876; in 1880 it was 116,340; in 1870 it was 79,577. Population in 1899 (estimated) was 350,000.

**ESCANABA.**—The city of Escanaba is in Delta County.

LOANS—	When Due.	Tax valuation 1894....	\$1,111,250
SCHOOL BONDS—		Real valuation.....	3,500,000
5s, ann., \$21,000....	July 1, 1920	Population in 1894 was.....	8,124
5s, J&J, 15,000....	1909, '14 & '19	Population in 1890 was.....	6,808
Interest payable at Escanaba.		Population in 1880 was.....	4,335

**GLADSTONE.**—D. C. McINTYRE, Clerk.

LOANS—	When Due.	Bonded debt Feb. 24, 1900.	\$79,000
REFUNDING BONDS—		Water debt (included)....	38,000
4 1/2s, ....., \$35,000....	May 1, 1919	Assessed valuation 1900..	357,110
Water 6s, 3,000.....		Assessment about 1/3 actual value.	
School 5s, 15,000.....	20-year	Tax rate (per \$1,000) 1899.	\$84.00
Elec. light 6s, 7,000.....	20-year	Population in 1890 was.....	1,337
Judgment 6s, 14,000....	20-year	Population in 1900 was.....	3,500
Other issues 5,000.....			

**GRAND HAVEN.**—THOS. E. KIRBY, Clerk.

LOANS—	When Due.	WATER BONDS—(Con.)—	
ELECTRIC LIGHT BONDS—		5s, A&O, \$1,508.....	Apr. 1, 1904
5s, ....., \$10,000.....		Total debt Jan. 10, 1900.	\$53,508
RAILROAD AID BONDS—		Sinking fund.....	15,000
5s, A&O, \$15,000....	June 1, 1900	Total valuation 1899.....	1,107,870
5s, A&O, 17,000....	June 1, 1905	Assessment abt. 1/2 actual value.	
WATER BONDS—		Total tax (per \$1,000) '99..	\$32.30
5s, J&J, \$ 000....	Jan., 1901 & 1902	Population in 1894 was.....	5,270
5s, J&J, 4,000.....	Jan. 1, 1903	Population in 1896 (est.)....	5,000

INTEREST on the railroad bonds is payable at New York; on the court-house bonds at Grand Haven; on \$1,508 of the water bonds at Grand Haven and on the remaining \$10,000 at New York.

**GRAND RAPIDS.**—{ LEO A. CARO, Comptroller.  
                  { ISAAC F. LAMOREAUX, Clerk.  
The city of Grand Rapids is in Kent County.

LOANS—	When Due.	ELECTRIC LIGHT BONDS—	
CITY HALL BONDS—		4s, ....., \$125,000.....	May, 1917
5s, J&J, \$150,000....	July 1, 1904	STREET IMPROVEMENT—	
FUNDING BONDS—		5s, M&N, \$100,000....	1900 to 1901
4s, M&N, \$150,000....	May 1, 1905	(\$50,000 annually on May 1.)	
MARKET SITE BONDS—		5s, M&N, \$150,000....	May 1, 1900
4s, ....., \$75,000....	May 2, 1916	(\$50,000 due yearly) to May 1, 1902	
SCHOOL BONDS—		4s, M&N, \$200,000....	May, '00 to '04
5s, Var., \$37,000....	1900 to 1904	WATER BONDS—	
4 1/2s, J&D, 25,000....	June 1, 1906	5s, M&S, \$150,000....	Sept. 1, 1908
4 1/2s, J&D, 25,000....	June 1, 1908	5s, M&N, 80,000....	May 1, 1909
4 1/2s, J&D, 23,000....	June 1, 1909	4 1/2s, J&J, 300,000....	Jan. 1, 1912
4 1/2s, J&D, 12,000....	June 1, 1910	4 1/2s, A&O, 225,000....	Oct. 1, 1913
4 1/2s, A&O, 55,000....	Oct. 1, 1911	4s, J&D, 100,000....	June 1, 1915
4 1/2s, J&D, 28,000....	June 1, 1912		
4s, ....., 60,000....	1906-1910		

INTEREST on the water bonds, city hall bonds, electric-light bonds and funding bonds is payable at New York; on other bonds at Grand Rapids.

**TOTAL DEBT, ETC.**—The total bonded debt on Aug. 1, 1899, was \$2,097,500, of which \$855,000 was water debt. The city has no floating debt. Sinking fund, \$151,000.

**TAX FREE.**—All bonds of this city are exempt from taxation.

**ASSESSED VALUATION** of real estate in 1899 was \$22,079,095; personal property, \$5,692,092; total, \$27,771,186; total tax rate (per \$1,000) '99, \$31.70. In 1896 the total assessed valuation was \$27,735,535 and in 1893 it was \$24,000,000. Property is assessed at about 1/4 of its actual value.

**POPULATION.**—The population in 1894 was 79,433; in 1890, 60,278; in 1880, 32,016; in 1870, 16,507; in 1899 (estimated), 100,000.

**HIGHLAND PARK.**—J. WILLIAM BRENNERT, Clerk.—This village is in Wayne County.

Water bonds.....	\$22,500	Floating debt (add'n'l).	\$3,000
Electric-light bonds.....	2,500	Assess'd valuation '99....	2,207,000
Sewer bonds.....	60,000	Village tax (per \$1,000) '98..	\$5.50
Bonded debt Mar. 26, 1900.	105,000	Population in 1898 (est.)....	550

**HOLLAND.**—{ GERM. W. MOKMA, Mayor.  
                  { WM. O. VAN EYCK,



IRON MOUNTAIN.—This city is in Dickinson County.

Table with columns: LOANS, CITY BONDS, INTEREST, GOLD. Includes items like School Bonds, M&S, J&D, and assessed valuation.

IRONWOOD.—This city is in Gogebic County.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Assessed valuation, Tax rate, and Population.

ISHPEMING.—This city is in Marquette County.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Bonded debt, Ass'd valuation, and Population.

JACKSON.—W. J. CALDWELL, Recorder.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Public building bonds, Paving bonds, Waterworks bonds, etc.

INTEREST on the water bonds due in 1904 is payable in N. Y. and Detroit; on all other issues in New York.

TOTAL DEBT, ETC.—The total bonded debt on Mar. 1, 1899, was \$324,040, of which water debt was \$235,000.

TAX VALUATION in 1899 of real estate was \$5,934,885; of personal property, \$1,054,660; total, \$6,989,545.

POPULATION.—The population in 1890 was 20,798; in 1880 was 16,105; in 1870 was 11,447; in 1899 estimated at 28,000.

LANSING.—{CHAS. J. DAVIS, Mayor. HIRAM C. HEDGES, Treasurer.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Bridge Bonds, Paving Bonds, School Bonds, etc.

INTEREST on the water bonds due in 1920 and \$5,000 electric bonds due in 1913 is payable at Lansing; on all other bonds at N. Y.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 20, 1900, was \$135,000, of which water debt was \$125,000.

ASSESSED VALUATION in 1898 of real estate was \$6,386,849; personal property, \$1,083,565; total, \$7,470,414.

POPULATION.—The population in 1890 was 13,102; in 1880 was 8,319; in 1870 was 8,319; in 1895 (State census) was 15,847.

LUDINGTON.—JAS. C. MUSTARD, Clerk.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Water Bonds, Sinking fund, Assessed valuation, etc.

MANISTEE.—HENRY TAYLOR, City Clerk

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Assessed valuation, Tax rate, and Population.

MARQUETTE.—{JOS. F. NEIDHART, Mayor. FRANKLIN E. BAY, Comptroller.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like City Hall Bonds, Electric Lighting, Water Works, etc.

INTEREST is payable at Marquette. TOTAL DEBT, ETC.—The total bonded debt on February 15, 1900, was \$255,500, of which water debt was \$80,500.

ASSESSED VALUATION in 1899 of real estate was \$2,102,275; personal property, \$335,805; total, \$2,438,080.

POPULATION in 1894 (State Census) was 9,724; in 1890 (U. S. Census), 9,093; in 1880 was 4,690.

MENOMINEE.—{WM. HOLMS, Mayor. J. H. WALTON, City Clerk

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Sewer Bonds, General Improvement, etc.

INTEREST on the special assessment bonds is payable in Menominee and on all others at the office of N. W. Harris & Co., New York

MENOMINEE SCHOOL DISTRICT.—This school district is co extensive with the city, and has a separate debt.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like School Bonds, Total debt, Tax valuation, etc.

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—{H. J. WOESSNER, Clerk. FRED S. NORCROSS, Treasurer.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like County Bonds, Net debt, Tax valuation, etc.

\* Decrease in population owing to division of county in 1891.

MUNISING.—This village is in Alger County.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Water Works Bonds, Assessed valuation, etc.

MUSKEGON.—P. P. MISNER, Recorder.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Bridge, Contingent fund bonds, Interest and sink. fund bds, etc.

INTEREST on 8% water bonds is payable at Fourth Nat. Bank, N. Y. City, on the 1893 issue of park bonds at Western Nat. Bank, N. Y. City and on all other bonds at Bank of the Republic, N. Y. City.

TOTAL DEBT, ETC.—The bonded debt on Feb. 1, 1900, was \$473,500, including the water debt of \$290,000; floating debt \$33,265; making a total debt of \$506,765

ASSESSED VALUATION in 1899 of real estate, \$3,148,480; personal property, \$1,056,930; total, \$4,205,410.

POPULATION.—The population in 1894 was (State census) 20,224; in 1890 it was 22,702; in 1880 it was 11,262.

OWOSSO.—{THOMAS KERWIN, Mayor. JOHN L. ASH, Clerk.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Improvement Bonds, Water-Works Bonds, Paving Bonds, etc.

PETOSKEY.—JAMES E. NILES, Clerk.

Table with columns: LOANS, CITY BONDS, INTEREST. Includes items like Water Bonds, Electric-Light Bonds, etc.



**PONTIAC.—W. A. BREWSTER, Mayor.**

This city is in Oakland County.

LOANS—	When Due.	Tax valuation, real....
SEWER BONDS—		\$2,279,145
5s, M&S, \$25,000.....	Sept. 2, 1915	Tax valuation, personal. 618,917
WATER BONDS—		Total valuation 1899... 2,898,062
4½s, var. \$90,000.....	Yearly	Assessment about 3-5 actual value
\$5,000 each year until paid.		Total tax (per \$1,000) 1899. \$29.21
PAVING BONDS—		Population in 1890 was.....6,200
5s, ..... \$25,000.....		Population in 1900 (est.)...10,000
Int. payable in N. Y. City and Pontiac.		School District Bonds—
Total debt Mar. 1, 1900. \$140,000		5s, ..... \$12,000 . 1900 to 1911
		(\$1,000 due yearly)

**PORT HURON.—HERMAN W. STEVENS, Mayor.**

City of Port Huron is in St. Clair County.

LOANS—	Am't Outstand'g	Sidewalk assessment....
Bridge bonds.....	\$45,915	\$16,380
Contingent bonds.....	8,475	Water bonds..... 41,000
General road bonds.....	22,925	Total debt Mar. 10, 1900. 506,956
Park bonds.....	1,000	Assessed valuation, real. 5,416,370
Public building bonds.....	18,700	Assessed valuation, pers'l 785,800
Public improvem't bonds	7,679	Total valuation, 1899.... 6,202,170
Street openings.....	4,200	Assessment about ½ actual value.
Refunding bonds.....	250,000	Tax rate (per \$1,000) 1899. \$29.00
Repaving bonds.....	25,175	Population in 1894 was....18,147
School bonds.....	53,000	Population in 1890 was....13,543
Sewer bonds.....	8,507	Population in 1899 (est.)...20,000

INTEREST MATURITY.—Bonds mature from 1900 to 1927 inclusive, and bear interest as follows: \$25,000 at 6 per cent, \$316,066 at 5 per cent, \$156,890 at 4 per cent and \$9,000 at 3 per cent.

**SAGINAW.—ARTHUR F. LEWIS, Comptroller.**

The cities of Saginaw and East Saginaw, in the county of the same name, were consolidated in 1890, forming the present city.

LOANS—	When Due.	STREET IMPROVEMENTS—
CITY HALL—		4-5s, ..... \$204,000 ....1900-1908
4½s, F&A, \$110,000..	Feb. 1, 1901	4s, M&S, 9,000...Sept., '00-'08
(\$10,000 yearly) to Feb. 1, 1911		3½s, F&A, 70,000..Aug. 1, '00-'09
4½s, F&A, \$15,000..	Feb. 1, 1912	3½s, M&S, 7,000..Sept. 1, '00-'09
4s, ..... 40,000..	Aug. 1, 1908	3½s, ..... 9,520.....1900-1909
(\$10,000 due yr'ly) to Aug. 1, 1911		WATER BONDS—
4s, ..... \$5,000..	Aug. 1, 1912	5s, M&N, \$25,000..May 1, 1900
GENESEE STREET IMPROV.—		5s, M&N, 25,000..May 1, 1901
4½s, ..... \$20,000.....	1915	5s, M&N, 50,000..May 1, 1902
BRIDGE BONDS—		5s, M&N, 70,000..May 1, 1905
4s, A&O, \$60,000.....	1918-1923	4½s, M&N, 31,500..May 1, 1903
(\$10,000 yearly on April 1.		4½s, M&N, 50,000..May 1, 1900
3½s, F&A 8,000.....	Aug. 15, 1909	4½s, ..... 14,000..May 1, 1906
REFUNDING WATER BONDS—		4½s, J&J, 12,000..July 18, 1914
4s, ..... \$5,000.....	Mar. 1, 1906	4s, ..... 12,000.....1915
4s, ..... 30,000.....	Apr. 15, 1907	4s, ..... 25,000.....1916
4s, M&N, 18,000.....	May 1, 1913	4s, ..... 10,000.....1915
4s, M&S, 10,000..	Mch. 10, 1917	5½s, M&N, 25,000..Nov. 1, 1913
4s, M&S, 10,000..	Mar. 10, 1920	5s, M&N, 10,000..Mch. 10, 1902
COURT HOUSE—		5s, M&N, 10,000..Mch. 10, 1903
5s, J&D, \$80,000.....	Dec. 1, 1900	4½s, M&N, 20,000..Mch. 10, 1900
(\$10,000 yearly) to Dec. 1, 1907		(\$10,000 yearly) to Mch. 10, 1901
SEWERS—		4½s, ..... 10,000..Mar. 10, 1904
4-5s, var., \$66,990.....	1899-1918	4½s, ..... 7,000..Mch. 10, 1905
5s, J&D, 50,000..	June 1, 1904	4½s, ..... 20,000.....1914
(\$10,000 yearly) to June 1, 1908		4½s, ..... 10,000.....1916
4-5s, .., \$20,510.....	1900-1908	6s, June, 5,000.....June 1, 1918
3½s, F&A, 4,000..	Aug., 1900-'09	4s, J&D, 15,000.....Dec. 1, 1919
3½s, M&S, 2,000..	Sept., 1900-'09	REFUNDING SEWER BONDS—
3½s, M&S, 5,000..	Sept., 1900-'09	4s, ..... \$21,000..1909 to 1912
3½s, ..... 3,000.....	1900-1909	3½s, M&M, 18,500..May 1, 1920
		3½s, M&S, 10,000.....Mch. 10, '20
		3½s, J&D, 8,000..July 1, 1919

INTEREST is payable at the City Treasurers' office or at the officia bank in New York.

TOTAL DEBT, ETC.—The following statement shows Saginaw's total bonded debt, the sinking funds, &c.:

	Mar. 1, 1900.	Jan. 1, '99.	Mch. 1, '98.	Mch. 1, '97.
Bonded debt.....	\$1,347,780	\$1,330,830	\$1,223,650	\$1,230,000
Sinking funds.....	63,000	55,000	51,500	49,117
Net debt.....	\$1,284,780	\$1,275,830	\$1,172,150	\$1,180,883
Water debt (incl. above).	\$548,000	\$552,000	\$539,000	\$539,000

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt. On Mar. 1, 1900, they amounted to \$330,780.

CITY PROPERTY.—The total value of corporate property is \$2,753,407, including the city water works, which have cost \$864,000.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was \$12,632,625; of personal property \$2,304,050; total, \$14,936,675; total tax rate (per \$1,000) 1897 was \$27.01. In 1899 the assessed valuation was \$15,019,925.

POPULATION.—The population in 1890 was 46,322; in 1880 was 29,541; in 1894 (State census) was 44,641; in 1900 (estimated) 55,000.

**SAGINAW CO.—R. CROFOOT, Clerk.**

County seat is Saginaw.

LOANS—	When Due.	Tax valuation, person'l
RIVER IMPROVEMENT—		\$2,326,700
5s, A&O, \$40,000.....	Apr. 1, 1901	Total valuation: 1899... 22,637,357
(\$10,000 yearly) to Apr. 1, 1904		Prop'y ass'd at about ¾ actual val.
Int. paid by Central Trust Co., N. Y.		State and co. tax (per \$1,000). \$5.09
Total debt Apr. 1, 1900. \$40,000		Population in 1890 was.....82,273
Tax valuation, real.....	19,722,723	Population in 1880 was.....59,095
		Population in 1896 (est.)...90,000

**ST. JOHNS.—HENRY PALMER, President.**

This village is in Clinton County.

LOANS—	When Due.	Total debt Mar. 1, 1900..
ELECTRIC-LIGHT PLANT—		\$117,000
5s, J&J, \$8,000.....	1911-1914	Water debt (included).... 60,000
(\$2,000 due yearly on July 15.)		Tax valuation, real..... 926,000
5s, J&J, \$27,000.....	1915-1923	Tax valuation, personal. 498,930
(\$3,000 due yearly on July 15.)		Total valuation 1899....1,424,930
SEWER BONDS—		Assessment is ½ actual value.
5s, A&O, \$22,000.....	1900-1910	Total tax (per \$1,000).....\$28.80
(\$2,000 due yearly on Oct. 1.)		Population in 1894 was.....3,440
WATER WORKS BONDS—		Population in 1890 was.....3,127
5s, A&O, \$15,000.....	Oct. 1, 1900	Population in 1880 was.....2,370
5s, A&O, 45,000.....	Oct. 1, 1914	

INTEREST on the electric light bonds and on the sewer bonds, due from 1906 to 1910, is payable at the Third National Bank, New York; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the water-works bonds, due in 1900, at the Mechanics' Bank, Detroit; on the sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York.

**SAULT STE. MARIE.—J. A. LAWRIE, City**

Engineer. This city is in Chippewa County.

LOANS—	When Due.	WATER BONDS—(Con.)—
GENERAL STREET IMPROVEM'T—		6s, M&N, 30,000....Nov. 1, 1913
6s, M&S, \$29,000.....	Sept. 15, 1908	CITY WORK BONDS—
5s, F&A, 30,000.....	Aug. 1, 1917	4s, ..... \$13,000..... 1904 to 1909
PAVING BONDS—		Interest payable in New York.
6s, F&A, \$3,483. Aug. 1, 1898-'04		Bonded debt Jan. 1, 1900. \$209,000
5s, F&A, 20,000.....	1901-1908	Sinking fund..... 2,483
(\$2,500 yearly on Feb. 1.)		Tax valuation, real.....4,410,364
5½s, J & J, 13,594.42. Jan. 1, 1901		Tax valuation, personal. 652,550
(\$1,500 due yearly.) to Jan. 1, 1909		Total valuation, 1899....5,062,914
REFUNDING BONDS—		Assessment about actual value.
6s, M&S, \$11,000.....	Sept. 15, 1908	Total tax per \$1,000 '99....\$15.90
5s, A&O, 30,000.....	Apr. 1, 1917	Population in 1890 was.... 5,760
5s, M&S, 18,000.....	Sept. 1, 1917	Population in 1894 was.... 7,246
WATER BONDS—		Population in 1900 (est.)...10,000
6½s, F&A, \$20,000..	Aug. 1, 1900	SCHOOL DISTRICT BONDS—
(\$4,000 due yearly) to Aug. 1, 1904		4½s, J&J, \$22,000....July 1, 1909
6s, J&J, \$20,000.....	July 1, 1911	

TAX FREE.—All the bonds of this city are exempt from taxation.

**WAYNE CO.—WM. H. MCGREGOR, Clerk.**

County seat is Detroit.

LOANS—	When Due.	Sinking fund.....
COUNTY BONDS—		\$25,701
4s, M&N, \$1,500,000....	May, 1910	Net debt Aug. 15, 1899. 2,224,299
Int. payable in New York City.		Total valuation 1899..250,933,650
4s, Dec., \$50,000.....	Dec., 1902	Assessment is ¾ actual value.
3½s, ..... 700,000..	May 1, 1914	State & Co. tax (per M) '99. \$2.75
Total debt Aug. 15, '99. \$2,250,000		Population in 1897 (est.)..330,000
		Population in 1890 was...257,114

**WEST BAY CITY.—PETER LIND, Mayor.**

This city is in Bay County.

LOANS—	When Due.	REFUNDING BONDS—
SEWER BONDS—		5s, J & J, \$58,000..... 1925
4s, June, \$60,000.....	1918	5s, J & J, 16,000..... 1927
STREET BONDS—		WATER BONDS—
6s, J & J, \$14,000.....	1900-1901	4s, J & J, \$140,000....July 1, 1929
BRIDGE BONDS—		Bonded debt Mar. 1, 1900 \$431,000
5s, M&S, \$12,000.....	1904	Floating debt (addit'ial). 11,000
5s, J & J, 5,000.....	1911	Tax valuation, real.....2,684,500
SCHOOL BONDS—		Tax valuation, personal 277,970
5s, A & O, \$12,000.....	1901	Total valuation 1899...2,962,470
5s, J & J, 15,000.....	1908	Assessment about ½ actual value
5s, J & J, 50,000.....	1920	Total tax (per \$1,000) '99..\$30.19
ELECTRIC-LIGHT BONDS—		Population in 1899 (est.)...14,000
5s, F&A, \$20,000.....	1917	Population in 1890 was....12,981

**YPSILANTI.—ALLEN, Mayor.**

A city in Washtenaw County.

LOANS—	When Due.	Water debt (included)...
WATER WORKS BONDS—1889—		\$125,000
4s, J&J, \$75,000.....	July 1, 1919	Tax valuation, real.....2,334,450
4s, M&N, 50,000.....	Oct. 7, 1919	Tax valuation, personal. 625,498
PUBLIC IMPT. ORDERS—		Total valuation 1897....2,959,948
5s, Aug., \$1,889.....	Aug. 31, 1900	Assessment about ¾ actual value.
Total debt May 1, 1899.. \$136,000		Av. city tax (per \$1,000)....\$8.25
		Population in 1897 (est.)....6,150
		Population in 1890 was....6,129

INTEREST on the refunding bonds is payable at Detroit, Mich.; on all others at Ypsilanti.

**ADDITIONAL STATEMENTS.**

In the table below we give statements regarding minor civil divisions in the State of Michigan which have reported an indebtedness of over \$10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1890.

	Bonded	Floating	Assessed	Tax	Popula'n
	Debt.	Debt.	Valuation.	Rate.	1890.
Bessemer (C.), Gogebic Co.	\$43,200	\$.....	\$1,031,210	\$42.45	2,566
Delray, Wayne Co.	50,000	2,000	2,500,000	4.00	3,000
Dickinson Co.	25,600	.....	4,090,725	15.79	6,808
Eaton Rps. (C.), Eaton Co.	25,000	5,000	.....	.....	1,970
Gogebic Co.	24,000	.....	6,748,000	12.99	13,166
Grand Traverse Co.	35,000	.....	4,777,000	5.33	13,315
Hillsdale (C.), Hillsdale Co.	45,000	.....	1,950,000	17.70	3,915
Hudson (C.), Lenawee Co.	34,000	.....	1,092,344	17.87	2,178
Ionia (City), Ionia Co.	42,000	.....	2,000,000	.....	5,100
Ironwood Sch. Dist.	43,000	.....	3,500,000	.....	10,000
Kalamazoo (C.), Kalamazoo Co.	30,000	.....	9,500,000	30.22	17,853
Marquette Sch. Dist., No. 1	30,000	.....	2,438,080	12.67	13,000
Mason Co.	21,000	.....	2,996,823	12.80	16,385
Midland Co.	46,077	.....	2,472,365	13.55	10,657
Muskegon Co.	135,000	.....	6,444,679	.....	40,013
Muskegon Sch. Dist.	37,500	15,000	4,205,000	45.61	25,000
Ontonagon, Ontonagon Co.	40,000	2,000	205,000	67.50	1,200
Portland (V.) Ionia Co.	38,500	.....	550,000	.....	2,000

\* Later estimate of population.



# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# WESTERN STATES.

## INDEX FOR THE WESTERN STATES, CITIES, &C.

WISCONSIN—State, Cities, &c.....	Pages 106 to 110	MONTANA—State, Cities, &c.....	Pages 136 to 137
MINNESOTA—State, Cities, &c.....	Pages 110 to 114	WYOMING—State, Cities, &c.....	Pages 138
IOWA—State, Cities, &c.....	Pages 114 to 117	IDAHO—State, Cities, &c.....	Pages 139 to 140
MISSOURI—State, Cities, &c.....	Pages 117 to 122	COLORADO—State, Cities, &c.....	Pages 140 to 142
NORTH DAKOTA—State, Cities, &c.....	Pages 122 to 124	UTAH—State, Cities, &c.....	Pages 142 to 143
SOUTH DAKOTA—State, Cities, &c.....	Pages 124 to 125	NEW MEXICO—Cities, &c.....	Page 143 to 144
NEBRASKA—State, Cities, &c.....	Pages 125 to 128	ARIZONA—Cities, &c.....	Page 144 to 145
KANSAS—State, Cities, &c.....	Pages 129 to 136		

## State of Wisconsin.

ITS

### DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836)	-	July 3d, 1836
Admitted as a State (Act. Aug. 6, 1846)	-	May 29th, 1848
Total area of State (square miles)	-	56,040
State Capital	-	Madison
Governor (term expires 1st Monday in Jan. 1901)	-	Edw. Scofield
Secretary of State (1st Mon. Jan. 1901)	-	W. H. Froehlich
Treasurer (1st Monday Jan. 1901)	-	J. O. Davidson

Legislature meets bi-ennially in odd years on the second Wednesday in January, and there is no limit to length of sessions.

**HISTORY OF DEBT.** For a brief history of the Wisconsin debt see STATE AND CITY SUPPLEMENT of April, 1895.

At present the State has no indebtedness except the trust funds, as follows:

Certificates of indebtedness, School Fund.....	\$1,563,700
Do do Normal School Fund.....	515,700
Do do University Fund.....	111,000
Do do Agricultural College Fund.....	60,600
<b>Total.....</b>	<b>\$2,251,000</b>

**DEBT LIMITATION.**—The constitutional provisions of Wisconsin restricting debt-making are very rigorous, plain and comprehensive. Since the amendment adopted in 1874, cities &c., as well as the State, are definitely limited by that instrument. We will give the provisions first which relate to the State and after that those which have reference to cities, &c.

(1) *STATE indebtedness is confined within very close bounds.* It seems as if the framers of the Constitution must have taxed to the extreme their ingenuity for forms in which to express their determination to inhibit debt-making. The sections which cover the subject are sections 3, 4, 6, 7, 9 and 10 of Article 8. We give them in full below.

**SECTION 3. Credit of State, for what not given.** The credit of the State shall never be given or loaned in aid of any individual, association or corporation.

**SECTION 4. Contracting debts.** The State shall never contract any public debt, except in the cases and manner herein provided.

**SECTION 6. Limitation on public debt.** For the purpose of defraying extraordinary expenditures, the State may contract public debts (but such debts shall never in the aggregate exceed one hundred thousand dollars). Every such debt shall be authorized by law, for some purpose or purposes to be distinctly specified therein; and the vote of a majority of all the members elected to each House, to be taken by yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal within five years from the passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed, or diminished, until the principal and interest of such debt shall have been wholly paid.

**SECTION 7. State may borrow money, when.** The Legislature may also borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

**SECTION 9. Evidences of debt.** No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

**SECTION 10. Internal improvements—avails of grants.** The State shall never contract any debt for works of internal improvement, or be a party in carrying on such works, but whenever grants of land or other property shall have been made to the State, especially dedicated by the grant to particular works of internal improvement, the State may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

(2) *CITIES, counties, towns, villages, &c.,* were unrestricted except by legislative enactment until 1874. Since that amendment was adopted five per cent on the value of the taxable property has been the extreme amount of debt permissible for any municipality. Not only is that the case, but, as will be seen, the municipality is required before or at the time when it incurs any indebtedness, to make provision for an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. We give below the amendment referred to in full.

**Limitation of Municipal Indebtedness**—Adding to Section 3, Article 11, the words:

No county, city, town, village, school district, or other municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness, as aforesaid, shall before or at the time of doing so provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same.

On April 20, 1893, a new law passed by the Legislature of Wisconsin was approved by the Governor which gives general authority for the issuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. *This authority is of course subject to the foregoing provisions of the Constitution.*

For the erection and construction of a city hall and the purchase of a site for the same.

For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and maintenance of the same.

For the erection, construction and completion of school buildings and the purchase of school sites.

For the purchase of sites for engine houses, for fire engines and other equipments of the fire department, and for the construction of engine houses.

For the purchase of sites for police stations and for the construction of buildings thereon for the use of the police department.

For the construction of viaducts, bridges, and for repairs of the same. For the erection and construction of library and museum buildings and the purchase of sites for the same.

For the establishment of public baths and hospitals and the purchase of sites for the same.

For the purchase of lands for public parks and improvements thereof and for the payment of purchase money and interest thereon which may be or become due for park lands already acquired or contracted for.



For permanently improving streets in such city, and for creating a fund out of which to advance the cost of repairs to sidewalks in anticipation of the collection of special assessments for such cost of repairs by the Treasurer of such city.

For the construction or purchase of electric or gas light plants for lighting streets and public buildings.

For refunding existing indebtedness. The law further provides that bonds issued under this act shall bear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annually levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the principal of said bonds; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the city and also that the bonds shall show on their face the amount of indebtedness of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.

No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.

ASSESSED VALUATION.—The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate for State purposes, have been as follows for the years named below:

Table with 5 columns: Year, Real Estate, Personal Property, Total Valuation, State Tax Rate, Taxes Raised. Rows for years 1899 to 1880.

POPULATION of Wisconsin has been as follows: Table with 4 columns: Year, Population, Year, Population. Rows for years 1895 to 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.

APPLETON.—M. K. GOCHNAUER, City Clerk.

The city is the county seat of Outagamie County. BRIDGE BONDS—When Due. Assessed valuation, real \$3,540,855. PUBLIC BUILDINGS & ST. BOND—3 1/2s, A & O, \$47,500 April 1, 1901 to (\$2,500 due yearly) April 1, 1919. Bond. debt April 1, 1900..\$77,500. INTEREST is payable in Appleton. Bonds are tax exempt.

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County. LOANS—When Due. CITY BONDS—5s, J&J, \$100,000...Nov. 1, 1909. FUNDING BONDS—5s, J&J, \$22,000...July 1, 1912. PAVING BONDS—6s, J&J, \$67,000...Jan. 3, 1900. IMPROVEMENT BONDS—5s, J&J, \$25,000...Oct. 1, 1911. LOANS—When Due. JUDGMENT BONDS—5s, J&J, \$66,050...Jan. 1, 1918. Bond. debt Mar. 20, 1900..\$460,000. Floating debt..... 15,000. Total debt Mar. 20, 1900. 475,000. Sinking fund..... 40,000. Net debt Mar. 20, 1900.. 435,000. Total assessment 1899..3,892,081. Assessment about 1/5 actual value. Total tax (per \$1,000)'99...\$41'00. Population in 1899 (est.)...14,000.

\*\$120,000 of these bonds were authorized, of which \$110,900 have so far been exchanged for judgments.

INTEREST on the judgment bonds is payable at the Chase Nat. Bank, N. Y.; on all other bonds at Nat. Bank of Repub., New York City. TAX FREE—All bonds of this city are exempt from taxation.

ASHLAND CO.—THEO. R. YANKEE, Clerk.

County seat is Ashland. LOANS—Amount. RAILROAD AID BONDS—5s, J&J, \$75,000...July 1, 1901. JAIL AND POOR-HOUSE BONDS—5s, J&J, \$60,000...Oct. 1, 1913. Bonded debt Jan. 1, 1900..\$200,000. Floating debt..... 70,000. Total debt.....\$270,000. Sinking fund..... 5,500. Net debt Jan. 1, 1900... 264,500. Equal. valuation 1899...4,858,985. Total tax (per \$1,000) 1899..\$24'36. Population in 1890 was....20,063. Population in 1895 was....17,242.

BARABOO.—FRANK AVERY, Mayor. J. S. WORTHMAN, Clerk.

This city is in Sank County. LOANS—When Due. BRIDGE BONDS—5s, Feb. 1, \$1,000...Feb. 1, 1901. 5s, Feb. 1, 500...Feb. 1, 1901. 5s, Feb. 1, 7,500...Feb. 1, 1902. (\$1,500 due yearly) to Feb. 1, 1906. CITY HALL BONDS—5s, Feb. 1, \$12,000...Feb. 1, 1902. (\$2,000 due yearly) to Feb. 1, 1907. SCHOOL BONDS—5s, Feb. 1, \$12,000...Feb. 1, 1901. (\$2,000 due yearly) to Feb. 1, 1906. 5s, Feb. 1, \$15,000...Feb. 1, 1906. (part due yearly) to Feb. 1, 1912. LOANS—When Due. SEWER BONDS—5s, Feb. 1, \$1,500...Feb. 1, 1901. 5s, Sept. 1, \$4,800...1900 to 1907. \$600 due yearly on Sept. 1. Bond. debt Mar. 1, 1900. \$54,300. Sinking fund..... 600. Tax valuation, real.... 1,733,990. Tax valuation, personal 622,323. Total valuation 1899... 2,356,313. Assessment about 2/3 actual value. Total tax (per \$1,000) '99..\$23'82. Population 1890 was.....4,605. Population in 1899 (est.) ....6,000.

BAYFIELD CO.—JNO. FROSITH, Co. Clerk.

Washburn is the County seat. LOANS—When Due. RAILROAD-AID BONDS—5s, A & O, \$185,000...Total debt Mar. 1, 1900. \$185,000. Tax valuation, real....3,633,735. Tax valuation, person'l. \$847,731. Total valuation 1899....4,481,467. Assessment about 1/3 actual value. Population in 1890 was .... 7,390. Population in 1899 (est.)...14,000. INTEREST payable at Ill. Trust & Savings Bank, Chicago.

BROWN CO.—ANDREW REIS, Treasurer.

County seat is Green Bay. LOANS—Amount. RAILROAD BONDS—5s, ....., \$72,862.....1911. Total debt Jan. 1, 1900.. \$72,862. Tax valuation, real.....7,342,811. Tax valuat'n, pers'l....\$1,773,715. Total valuation 1899... 9,116,526. Total tax (per \$1,000) '99..\$9'488. Population in 1895 was....45,623. Population in 1900 (est.)...50,000.

BURLINGTON UNION SCHOOL DISTRICT.—M. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County. LOANS—When Due. SCHOOL BONDS—5s, annual, \$12,500...1901-1905. (\$2,500 due yearly on Feb. 1.) 5s, annual, \$12,500..Feb. 1, 1906. Total debt Feb. 1900... \$25,000. Tax valuation 1899.... 920,289. Real valuation..... 2,500,000. School tax rate (per M.) '99..\$13'63. Population 1899 (estimated) 3,400. INTEREST is payable at the Chase National Bank, New York.

CHIPPEWA CO.—County seat is Chippewa Falls.

LOANS—When Due. COUNTY BONDS—5s, ....., \$12,700.....1902. CERTIFICATES OF IND'TEDNESS—5s, Jan. 1, \$17,894...Jan. 1, 1900. Part due yearly to Jan. 1, 1914. Bonded debt Feb. 20, 1900..\$12,700. Floating debt ..... 47,894. Total debt..... 60,594. Sinking fund..... \$35,000. Net debt Feb. 23, 1900.. 25,594. Tax valuation, real.....5,883,658. Tax valuation, personal 1,575,827. Total equalized val., '99.7,459,485. Assessment about 1/2 actual value. Total tax (per \$1,000) '98...\$20'00. Population 1890 was.....25,143. Population in 1900 (est.)...32,000. INTEREST on all bonds is payable in New York City.

CHIPPEWA FALLS.—W. J. McDONALD, City Clerk.

This city is the county seat of Chippewa County. LOANS—When Due. REFUNDING BONDS—4s, J&J, \$74,000...July 15, 1919. (Subject to call July 15, 1909.) Bonded debt Apr. 1, '99..\$137,169. Floating debt..... 9,200. Total debt Apr. 1, 1899.. 146,369. Assessed valuat'n, real \$2,295,950. Assessed valuat'n, per'l. 788,032. Total valuation 1899... 3,084,032. Assessment abt. 75% actual value. Total tax (per \$1,000) '98..\$30'00. Population in 1890 was ....8,670. Population in 1899 (est.)...9,500.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay. LOANS—Amount. REFUNDING RAILROAD BONDS—3 1/2s, ....., \$60,000...1900 to 1919. (\$3,000 payable yearly.) Total debt Mar. 1, 1899... \$60,000. Tax valuation, real.....2,033,228. Tax valuation, personal. \$563,201. Total valuation 1898....2,596,429. Equal. valuation 1899... 2,799,469. Assessment about 1/4 actual value. Population in 1890 was. 15,682. Population in 1899 about 18,000.

EAU CLAIRE.—DAVID DOUGLAS, Mayor. T. P. COCHRANE, City Clerk.

Eau Claire is in Eau Claire County. LOANS—When Due. BRIDGES—4 1/2s, J&J, \$30,000...Jan. 1, 1912. Total debt Feb. 1, 1900.. \$250,000. Tax valuation, real.....4,489,275. Tax valuation, personal 1,826,785. Total valuation 1899.... 6,316,060. Assessment about 2/3 actual value. Total tax (per \$1,000) '99 ..\$36'72. Population in 1890 was....17,415. Population in 1899 (est.)...22,000. INTEREST is payable in New York by the Central National Bank.

FOND DU LAC.—FRANK B. HOSKINS, Mayor.

Fond du Lac is situated in Fond du Lac County. LOANS—When Due. STATE LOAN—4s, Jan., \$19,000. ....1901-1916. (\$1,000 yearly on Jan. 1). Int. payable at City Treas. office. Bond. debt Feb. 23, 1900. \$101,900. Tax valuation, real.....3,018,000. Tax valuation, personal. 860,984. Total valuation 1899....3,878,984. Tax rate (per M.) '99.... 30'00. Population in 1890 was.. 12,024. Population in 1900 (est.)...20,000. LOANS—When Due. PARK BONDS—5s, Ann., \$2,400...1901 to 1903. (\$600 due yearly.) 4s, S. ann., \$3,500...Opt. after 1900. REFUNDING R.R. AID—4s, Mar., \$60,000...Mar. 1, 1917. Subject to call after 1906. Interest payable at Milwaukee Nat. Exchange Bank. SCHOOL BONDS—5s, July 1, \$10,000...July 1, 1904. 5s, July 1, \$10,000...July 1, 1914.

GREEN BAY.—SIMON J. MURPHY, Mayor. W. L. KERR, City Clerk.

Green Bay in in Brown County. LOANS—When Due. BRIDGE BONDS—5s, ....., \$7,000...1901-'02-'03. (\$2,000 yr'ly 1901-'02, \$3,000 '03.) BRIDGE AND SCHOOL BONDS - ....., \$25,000..... RAILROAD AID BONDS—6s, J&J, \$5,000...Jan. 1, 1901. 7s, ....., 2,000...1900 to 1901. REFUNDING BONDS—5s, ....., \$24,000...1901 to 1916. (\$1,500 due yearly Jan. 1.) 4 1/2s, ....., \$9,900...1901 to 1918. (\$550 yearly on Jan. 1.) 4s, J&J, \$6,000...Jan. 1901-'12. 5s, ....., 9,350... 1901 to 1917. (\$550 due yearly Jan. 1.) LOANS—When Due. SCHOOL BONDS—5s, ....., \$7,500...1900 to 1904. (\$1,500 due yearly Aug. 1.) 4s, J&J, \$14,000...Jan., 1901-14. DEBT CERTIFICATES, HIGH SCHOOL 4 1/2s, Jan. 1, \$35,000..Jan. 1, 1902. Bonded debt Sept. 1, '99.. \$156,850. Tax valuation, real.....3,492,061. Tax valuation, personal. 937,825. Total valuation 1897....4,479,886. Total valuation 1898....4,769,594. Assessment about 1/2 actual value. Total tax (per \$1,000) '99...\$32'50. Population 1890 was..... 9,069. Population in 1899 (est.)...22,000.

TAX FREE—Bonds issued are exempt from taxation. INTEREST on bridge and refunding bonds is payable in Green Bay; on railroad bonds in New York City; on certificates at Madison.

HUDSON.—GEO. P. DELONG, Mayor. M. HERRICK, City Clerk.

This city is the county seat of St. Croix County. LOANS—When Due. CITY HALL BONDS—4s, Feb. 1, \$4,000...1902 to 1909. (\$500 yearly Feb. 1.) HIGH SCHOOL—4 1/2s, Feb., \$10,000..Feb. 1900-1902. WATER WORKS—4 1/2s, Feb., \$24,000..Feb. 1, 1907-'08. Interest payable in Hudson. Total debt Feb. 1, 1900.. \$38,000. Tax valuation 1899..... 996,713. Assessment is 3/4 of actual value. Tax rate (per \$1,000)'99.. \$21'00. Population 1890 was..... 2,835. Populat'n '95 (State census) 3,340.



IRON COUNTY.—County seat is Hurley.

Table with columns: LOANS—, COUNTY BONDS—, JAN. BONDS—, Bonded debt Jan. 1, 1898. Includes floating debt, total debt, tax valuation, and population data.

INTEREST on the county bonds is payable at Ashland; on the jail bonds at New York.

JANESVILLE.—{ VICTOR P. RICHARDSON, Mayor. JAS. A. FATHERS, Treasurer.

Table with columns: LOANS—, HIGH SCHOOL BUILDING—, STREET IMPROVEMENT BONDS—, Total debt Jan. 1, 1900. Includes tax valuation, population, and assessment data.

INTEREST is payable at the office of the City Treasurer.

KENOSHA.—{ JAMES GORMAN, Mayor. GUS JACOB, Clerk.

Table with columns: LOANS—, IMPROVEMENT BONDS—, REFUNDING RAILROAD AID—, Total debt Feb. 25, 1900. Includes tax valuation, population, and assessment data.

INTEREST is payable at the First National Bank, Milwaukee, and in Kenosha.

LA CROSSE.—{ W. A. ANDERSON, Mayor. L. W. GOSNELL, Clerk.

Table with columns: LOANS—, SCHOOL BONDS—, WATER BONDS—, STREET BONDS—, REFUNDING BONDS—, CITY HALL BONDS—, SEWER AND WATER BONDS—, Population 1890 and 1900.

INTEREST on all recent issues is paid in La Crosse; on the water 5s (due 1915) in New York at State Trust Company.

LIMIT OF INDEBTEDNESS.—The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valuation, or \$614,510, leaving a margin Jan. 1, 1900, of \$171,604.

LA CROSSE CO.—County seat is La Crosse.

Table with columns: LOANS—, Bonded debt Feb., 1900. Tax valuation, real. Includes tax valuation, population, and assessment data.

MADISON.—{ MATTHEW J. HOVEN, Mayor. O. S. NORSMAN, Clerk.

Table with columns: LOANS—, SPECIAL IMPROVEMENT BONDS—, STREET REPAIR BONDS—, SEWER BONDS—, WATER BONDS—, LOANS—, REFUNDING BONDS OF 1884—, LIBRARY BONDS—, LIBRARY & MUSEUM BONDS—, MIL. RIVER DAM BONDS—, PARK BONDS—, Population 1890 and 1900.

The city's debt must not exceed 5 per cent of the assessed valuation. TAX-RECEIVABLE COUPONS.—The water bonds carry tax-receivable coupons.

MANITOWOC.—{ WILLIAM RAHR, Mayor. ARTHUR REICHERT, Clerk.

Table with columns: LOANS—, BRIDGE BONDS—, HARBOR BONDS—, DRAINAGE BONDS—, REFUNDING BONDS—, REFUNDING BONDS—(Con.)—, Population 1890 and 1895.

MANITOWOC CO.—A. H. ZANDER, Co. Clerk. County seat is Manitowoc.

Table with columns: LOANS—, REFUNDING BONDS—, Total valuation 1899, Assessment about 2/3 actual value, State & Co. tax (per M) '99, Population in 1890 and 1895.

INTEREST is payable at State Treasurer's Office, Madison.

MARATHON CO.—ANTON MEHL, Treasurer.

County seat is Wausau. As the \$4,000 due yearly on bonds mentioned below will be paid by the asylum, the county is practically without debt.

Table with columns: LOANS—, ASYLUM BONDS—, Interest payable in Wausau, Total debt Feb. 25, 1900. Tax valuation, real, Total valuation pers'l., Total valuation 1899, Assessment about 1/2 actual value, Population in 1890 and 1899.

MARINETTE.—{ FRANCIS A. BROWN, Mayor. D. W. JOHN, Treasurer.

Table with columns: LOANS—, BRIDGE BONDS—, SCHOOL BONDS—, SEWER BONDS—, REFUNDING BONDS—, Population in 1890 and 1900.

INTEREST on the bridge and sewer bonds is payable in New York; on the school bonds in Milwaukee. TAX FREE.—All bonds of this county are exempt from taxation.

MILWAUKEE.—{ DAVID S. ROSE, Mayor. JOHN R. WOLF, Comptroller.

Table with columns: LOANS—, BATH BONDS—, BRIDGE BONDS—, CITY HALL BONDS—, FIRE DEPARTMENT BONDS—, FLOSHING TUNNEL—, GENERAL CITY BONDS, 1871-'86—, HOSPITAL BONDS—, LIBRARY BONDS—, LIBRARY & MUSEUM BONDS—, MIL. RIVER DAM BONDS—, PARK BONDS—, SCHOOL BONDS—, SEWER BONDS—, STREET BONDS—, VIADUCT BONDS—, WATER BONDS—, Population 1890 and 1900.

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each. INTEREST is payable in New York and Milwaukee.



TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Milwaukee's total municipal debt, the sinking fund, &c

Table with 4 columns: Year, Total bonded debt, Sinking funds, Net debt, Water debt (included).

SINKING FUND.—The sinking fund receives yearly a sum equal to 5 per cent of the original issue of bonds, and it is required by law that this amount of the debt shall be annually retired.

CITY PROPERTY.—The city owns its water works, and receives from water rates a larger sum yearly than the total interest charges on its debt.

ASSESSED VALUATION.—The city's assessed valuation (about one-half cash value) and tax rate have been:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax Rate.

POPULATION.—In 1890 population was 204,468; in 1880 it was 115,702; in 1870 it was 71,440; in 1895 it was 249,270; in 1900 (estimated), 300,000.

MILWAUKEE CO.—H. F. SCHULTZ, Treas. County seat is Milwaukee.

LOANS—When Due. County has no floating debt. Equal'd valu'n 1899, \$143,193,213

NEENAH.—THOMAS HIGGINS, Mayor. S. M. SYKES, City Clerk.

LOANS—When Due. Total equal'd valu'n '99 \$1,825,530. Assessment is about 1/2 actual value.

OCONOMOWOC.—OTTO C. PETERS, Clerk. This city is in Waukesha County.

LOANS—When Due. Assessed valuation, real \$1,101,810. Ass'd valuation, per 1... 550,415

OCONTO.—D. G. CLASSON, Mayor. This city is in Oconto County.

LOANS—When Due. Assessed valuation, real \$1,101,810. Ass'd valuation, per 1... 550,415

OSHKOSH.—DAN WITZEL, Clerk. Oshkosh is situated in Winnebago County.

LOANS—When Due. BRIDGE BONDS—4 1/2s, June, \$50,000... 1902-11

LOANS—When Due. LIBRARY BONDS—4s, \$50,000... 1918

LOANS—When Due. PARK BONDS—\$42,000

LOANS—When Due. SCHOOL BONDS—4 1/2s, Sept., \$8,000

LOANS—When Due. REFUNDING BONDS—4s, \$75,000... 1918

INTEREST on the railroad bonds is payable in New York at National Bank of Commerce; on the city hall bonds at Madison, Wis., by State Treasurer; on all other bonds at Oshkosh.

OPTIONAL—The bridge, park and sewer bonds are all subject to call after five years from date of issue.

BONDED DEBT October 1, 1899, was \$354,754; floating debt, \$21,500; total debt, \$376,254.

ASSESSED VALUATION in 1899 was \$9,279,993; total tax rate (per \$1,000), \$28.50. Assessed valuation in 1898 was \$9,279,993.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

OUTAGAMIE CO.—County seat is Appleton.

LOANS—Amount. Tax valuation, person'l \$1,650,075. Total valuation 1899... 336,822

PORTAGE CO.—County seat is Stevens Point.

LOANS—When Due. Tax valuation, person'l \$994,712. Total valuation 1899... 6,844,619

RACINE.—MICHAEL HIGGINS, Mayor. HENRY J. SCHROFF, City Clerk. Racine is situated in Racine County.

LOANS—When Due. ADJUSTMENT BONDS—5s, Apr., \$98,000... Apr. 1, 1912

RACINE COUNTY.—County seat is Racine.

LOANS—When Due. ASYLUM AND JAIL BONDS—5s, F&A, \$47,000... \$5,000 yearly.

REEDSBURG.—JOHN CROOK, Mayor. PATRICK DALY, Clerk. This city is in Sauk County.

LOANS—When Due. WATER AND ELECTRIC LIGHT—5s, J&J, \$28,000... Jan. 1, 1901-10

RHINELANDER.—Rhineland is the county seat of Oneida County.

LOANS—When Due. FUNDING BONDS—5s, A&O, \$24,000... Feb. 1, 1901

RIVER FALLS.—ALLEN P. WELD, Clerk. This city is in Pierce County.

LOANS—When Due. WATER BONDS—5s, semi-an., \$25,000... May 1, 1914

SHEBOYGAN.—This city is in Sheboygan County.

LOANS—When Due. BRIDGE & VIADUCT BONDS—4 1/2s, A&O, \$11,000... Apr. 1, 1901

LOANS—When Due. IMPROVEMENT BONDS—6s, \$3,000... Jan. 2, 1904

LOANS—When Due. RAILROAD AID BONDS—5s, M&S, \$50,000... Mar. 1, 1902

LOANS—When Due. REFUNDING BONDS—4 1/2s, M&N, \$120,000... May 1, 1909

INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, N. Y. City; on the improvement bonds due in 1902 at the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

SOUTH MILWAUKEE.—This place is in Milwaukee County.

LOANS—Amt. Outstand'g. School bonds... \$15,000. Sewer bonds... 15,000

SUPERIOR.—This city is situated in Douglas County. Most of the special street and sewer bonds, issued at 6%, have been extended or exchanged for 5s due in 1908, and the balance will probably be extended or exchanged on the same basis within a short time.

LOANS—When Due. BRIDGE BONDS—6s, F&A, \$50,000... Aug. 1, 1910

LOANS—When Due. VILLAGE HALL BONDS—6s, A&O, \$10,000... Apr. 21, 1908

LOANS—When Due. FIRE PROTECTION BONDS—6s, F&A, \$20,000... Aug. 1, 1910

LOANS—When Due. SCHOOL BONDS—5s, J&J, \$166,000... Jan. 2, 1912

LOANS—When Due. SEWER BONDS—6s, F&A, \$200,000... Aug. 1, 1910

INTEREST on Village Hall bonds is payable in New York at the National Park Bank; on harbor improvement bonds at the National Bank of North America in New York City; on school bonds, partly in New York at the National Park Bank and partly in Superior. All other interest in New York at Nat. Bank of Republic.

TOTAL DEBT, ETC.—The total debt on January 1, 1900, was \$1,616,418; sinking funds, \$228,699; net debt, \$1,387,719.

ASSESSED VALUATION.—The city's assessed valuation (about 1/3 of actual value) and tax rate have been as follows in the years named:

Table with 4 columns: Year, Real, Personal, Total, Tax rate.



POPULATION in 1895 according to State census was 26,176; in 1890 according to U. S. Census it was 11,983; in 1899, estimated, \$35,000.

**WAUKESHA.**—This city is the county seat of Waukesha County.

LOANS—	When Due.	STREET IMPT. BONDS—
SEWER BONDS—		6s, M&S, \$8,613 '96. March '99-'08
5s, J&J, \$2,000.....	1900 to 1901	Bond. debt Jan. 1, '99... \$97,750
5s, Feb., 30,000.....	1910	Sinking fund..... 5,050
PUBLIC BUILDING BONDS—		Net debt Jan. 1, 1899... 92,700
5s, J&J, 10,000.....	1902 to 1911	Assessed valuation, real. 2,565,130
SCHOOL BONDS—		Assessed valuation, per'1 734,150
5s, Feb., \$3,000.....	1900	Total valuation 1899... 3,299,280
5s, Feb., 3,500.....	1899 to 1901	Assessment about 1/2 actual value.
5s, Feb., 10,250.....	1899 to 1904	Tax rate (per \$1,000) 1899. \$25.80
4s, J&J, 35,000.....	1899 to 1918	Population in 1890 (est.)... 8,000
		Population in 1890 was..... 6,321

INTEREST payable at office City Treasurer.

**WAUSAU.**—Wausau is situated in Marathon County.

LOANS—	When Due.	WATER WORKS BONDS—
REFUND'G MUNICIPAL BONDS—		5s, A&O, \$90,000..... Apr. 1, 1905
5s, M&S, \$25,000.....	Sept. 18, 1906	Bonded debt Feb. 25, 1900. \$152,500
(\$5,000 due y'ly) to Sept. 18, 1910		Water debt (included).... 90,000
SCHOOL HOUSE BONDS—		Tax valuation, real..... 2,356,535
5s, M&S, \$30,000.....	Sept. 18, 1900	Tax valuation, personal. 953,899
(\$5,000 due y'ly) to Sept. 18, 1905		Total equal. val. 1899.. 3,310,434
SEWER BONDS—		Assessment is 2/3 actual value.
5s, A&O, \$7,500.....	1900 to 1902	Total tax (per \$1,000) '99... \$32.19
(\$2,500 payable yearly on Oct. 15.)		Population in 1890 was.... 9,253
		Population in 1899 was.... 13,500

**WINNEBAGO CO.**—M. J. ROUNDS, Treas.

Oshkosh is the county seat.

LOANS—	When Due.	Floating debt.....	Total debt.....
ASYLUM BONDS—		\$22,000	88,000
4 1/2s, \$66,000.....		Tax valuation, real..... 15,202,769	Tax valuation, pers'1... 3,858,985
JAIL NOTES		Total valuation 1899.. 19,107,021	Assessment abt. 3-5 actual value
3s, Apr. 1, \$20,000 Apr. 1, '01-'04		Population in 1890 was.... 50,097	Population in 1900 (est.)... 60,000
(\$2,000 due 1900—\$5,000 yearly 1901 to 1904.)			
Bonded debt Feb. 26, 1900. \$66,000			

Bonds are exempt from taxes. Interest is payable in New York City.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding all counties in Wisconsin and of other civil divisions which have reported an indebtedness of over \$20,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890. Valuation figures are for 1899.

Counties—	Bonded debt.	Total debt.	Equalized valuation.	Population.
Dunn.....	\$35,000	\$35,000	\$4,495,109	22,664
Eau Claire.....	20,000	20,000	10,033,406	30,673
Iowa.....	30,000	30,000	5,209,930	22,117
Monroe.....	50,000	50,000	4,052,207	23,211
Oneida.....	26,000	26,000	3,367,512	5,010
Price.....	49,000	49,000	2,108,340	5,258
Richland.....	25,000	25,000	3,970,106	19,121
Rock.....	90,000	90,000	20,496,354	43,220
St. Croix.....	125,000	125,000	6,353,294	23,139
Taylor.....	19,000	19,000	1,749,134	6,731
Vernon.....	24,500	25,500	4,373,721	25,111
Washburn.....	14,250	46,500	695,204	2,926
Cities, Towns, &c.—				
De Pere, Brown County..	32,500	32,500	843,563†	*4,293

\* Population in 1895. † Tax rate, per \$1,000, for 1899 was \$32.00.

**State of Minnesota.**

ITS

**DEBT, RESOURCES, Etc.**

Organized as a Territory (Act March 3, 1849)	-	March 3, 1849
Admitted as a State (Act Feb. 26, 1857)	-	May 11, 1858
Total Area of State (square miles)	-	83,365
State Capital	-	St. Paul
Governor (term expires 1st Monday 1901)	-	John Lind
Secretary of State (1st Monday Jan. 1901)	-	Albert Berg
Treasurer (1st Monday Jan. 1901)	-	August T. Koerner
Auditor (1st Monday Jan. 1903)	-	R. C. Dunn

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to ninety days.

**HISTORY OF DEBT.**—For the history of Minnesota's debt see STATE AND CITY SUPPLEMENT, April, 1893, page 103. The details of Minnesota's debt are given in the following statement:

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
State funding bonds.....	3 1/2	J & J	July 1, 1921	\$1,279,000
Subject to call at any time (limit, \$150,000 yearly.)				
Certificates of indebtedness....	4	J & J	July 1, 1900	50,000
do do.....	4	J & J	July 1, 1902	50,000
do do.....	4	J & J	July 1, 1903	250,000
do do.....	3	J & J	July 1, 1903	50,000
do do.....	3	J & J	July 1, 1908	100,000

INTEREST on the bonds is payable in New York; on the certificates of indebtedness at the office of the State Treasurer.

**TOTAL DEBT.**—On February 1, 1900, the total bonded debt of the State was \$1,279,000, of which \$399,000 was held in various Minnesota State funds.

**TAXABLE VALUATION.**—The taxable valuation, total tax levied and the rate of State tax have been as follows for the years named.

	Taxable Valuation.			Total Taxes Levied.	State Tax. p. \$1,000.
	Real.	Personal.	Total.		
1899....	\$492,275,174	\$92,808,154	\$585,083,328	\$14,539,285	\$1.70
1898....	489,803,334	89,448,796	579,252,130	13,847,896	1.80
1897....	484,974,679	85,624,134	570,598,813	14,084,405	1.80
1896....	478,451,788	85,493,875	563,945,663	13,595,943	1.80
1895....	556,135,887	85,114,394	641,250,281	14,770,864	1.80
1893....	543,956,153	98,947,498	642,903,651	14,645,741	2.20
1892....	546,496,309	91,043,649	642,539,958	14,214,938	2.60
1889....	463,943,397	95,418,115	559,361,512	12,243,956	1.90
1887....	391,823,360	94,846,604	486,669,964	10,796,483	1.90
1885....	319,008,864	82,720,902	401,729,766	8,383,696	1.80
1880....	203,473,637	54,581,906	258,055,543	4,191,811	1.80
1875....	173,693,276	45,162,467	218,855,743	3,892,482	2.10
1870....	67,221,348	19,912,525	87,133,873	2,783,756	5.00
1861....	33,350,057	5,914,683	39,264,740	658,358	4.00

Besides the State tax of \$1.70 for 1899 there is a tax of \$1.23 for school and university purposes.

**DEBT LIMITATION.**—Minnesota has protected the State from extravagant expenditures through restrictions which its Constitution puts on every kind of debt making. That instrument fixes the limit at \$250,000 "for the purpose of defraying extraordinary expenditures;" and an amendment, ratified in 1879, extended this power to \$250,000 additional "for erecting and completing buildings for the insane, a deaf, dumb and blind asylum, and State prison." Besides the foregoing, it is also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.

**FIRST, as to State indebtedness,** the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

**SECTION 5. (Public debt may be contracted.)** For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax, annually, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

**SECTION 6.—(Public debt how contracted.)** All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each, on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer in numerical order, so as always to exhibit the number and amount unpaid and to whom severally made payable.

**SECTION 7.—**The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

**SECTION 8.—(Appropriation of money received from loan or State bonds.)** The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

**SECTION 14.—(State debt for public buildings.)** For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may by law increase the public debt of the State to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the Constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

**SECOND, as to city, county or other municipality** the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15.

**SECTION 14.—(Municipal debts in aid of railroads.)** The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to ten per cent of valuation. Hence the amendment consisted in simply changing the word ten and making it five.

This is all the Constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues, which will be found in the STATE AND CITY SUPPLEMENT for October, 1899, and in previous numbers of that publication.

**POPULATION OF STATE.**—The population of Minnesota has been as follows in the years named:

1895.....	1,573,350	1880.....	780,773	1860.....	172,023
1890.....	1,301,826	1870.....	439,706	1850.....	6,077

**CITIES, COUNTIES AND TOWNS**

IN THE

**STATE OF MINNESOTA.**

**NOTE.**—For reports not found in alphabetical order among the following, see "Additional Statements" at end of this State.

**ALBERT LEA.**—T. W. WILSON, Mayor.

Albert Lea is situated in Freeborn County. The debt as below given includes the debt of the township and the school districts.



Bonded debt Oct. 1, 1899. \$95,000
Total debt Oct. 1, 1899... 99,000
Tax valuation, real..... 755,928
Tax valuation, personal.. 318,620
Total valuation 1899....1,076,548

Assessment is 2/3 actual value.
Total tax (per M.) '99.....\$35.40
Population in 1899 was.....5,000
Population in 1890 was.....3,305

AUSTIN.—T. M. FOSTER, Recorder.

This city is the county seat of Mower County

LOANS— When Due.
CITY BONDS
6s, M&S, \$10,000....Mar. 1, 1909
RAILROAD AID BONDS—
6s, M&N, \$16,000....Nov. 1, 1904
REFUNDING BONDS—
6s, J&J, \$14,000....July 1, 1903
5 1/2s, M&S, 4,000....Sept. 1, 1905
WATER BONDS—
6s, M&N, \$25,000....Nov. 1, 1902

Bonded debt Mar. 1, 1900..\$69,000
Tax valuation, real.....753,751
Tax valuation, personal...220,975
Total valuation 1899.....974,726
Assessment is about 2/3 actual val.
Total tax (per \$1,000) '99. \$43.20
Population in 1895 was.....5,082
Population in 1890 was.....3,901
Population in 1899 (est.)...7,500

INTEREST on city 6s due 1909 and water 6s due 1902 is payable in New York by the American Exchange National Bank; on railroad 6s due 1904 in New York by Farmers' Loan & Trust Company; on the refunding 6s due 1903 in New York by the Chemical National Bank, on other loans in Austin.

BECKER CO.—L. M. STEVENS, County Auditor.

County seat is Detroit City.

LOANS— When Due.
FUNDING BONDS—
6s, Mar. 15, \$25,000..Mar. 15, 1907
6s, June 15, 16,000..Mar. 28, 1909
6s, May 15, 16,000..May 15, 1911
COURT HOUSE AND JAIL BONDS—
7s, July 1, \$18,000....June 1, 1904
Bonded debt Feb. 1, 1900..\$76,500
Floating debt.....198
Total debt.....76,698
Sinking fund.....19,047

Net debt Feb. 1, 1900.... \$57,651
Tax valuation, real..... 2,118,838
Tax valuation, personal 429,485
Total valuation 1899... 2,548,323
Assessment about 1/4 actual value.
State tax (per \$1,000) 1899..\$2.93
County tax (per \$1,000) 1899..10.40
Average school tax 1899....15.00
Population in 1890 was.... 9,401
Population in 1895 was....11,054
Population in 1900 (est.)...20,000

INTEREST on the 7 per cent bonds is payable by the Corbin Banking Co., New York City; on all other loans at the County Treasury.

BRainerd.—J. H. KOOP, Mayor.

Brainerd is in Crow Wing County.

LOANS— When Due.
REFUNDING BONDS—
5s, ....., \$25,000.... Oct. 1, 1917
ELECTRIC LIGHT BONDS—
6s, J&J, \$40,000....Jan. 1, 1908
6s, M&S, 20,000....Mar. 1, 1909
REFUNDING JAIL BONDS—
....., \$4,000.....
SEWER BONDS—
6s, A&O, \$15,000....Apr. 1, 1907
Bonded debt Jan. 1, '99. \$104,000

Floating debt..... \$18,000
Total debt Jan. 1, 1899 . 122,000
Sinking fund..... 874
Net debt Jan. 1, 1899.... 121,125
Tax valuation, real.....1,297,042
Tax valuation, personal. 276,134
Total valuation 1898.. 1,573,134
Assessment about 5/8 actual value.
Total tax (per \$1,000) 1898.\$47.50
Population in 1890 was.....5,703
Population in 1899 (est.)...8,500

INTEREST on the bridge and sewer bonds is payable in Brainerd, on the electric light and jail bonds in New York City.

BRainerd SCHOOL DISTRICT.—JOHN F. HURLEY, Treasurer.

Total debt Feb., 1, 1898..\$100,000
Tax valuation 1897.....1,601,835

Assessment about 2/3 actual value.
School tax (per \$1,000) '97.\$16.51
Population 1897 (est.).....8,000

CLAY COUNTY.—O. J. KITTELSRUD, Auditor.

County seat is Moorhead.

LOANS— When Due.
COURT HOUSE & JAIL BONDS—
6s, Apr. 16, \$37,000..Apr. 16, 1903
REFUNDING BONDS—
6s, A&O, \$30,000....Apr. 1, 1905
FUNDING BONDS—
5s, June 1, \$40,000....June 1, 1915
Total debt Jan. 1, 1900....\$107,000

Tax valuation, real.....\$4,139,752
Tax valuation, personal. 988,404
Total valuation 1899. .5,128,156
Ass't about 1/2 to 2/3 actual value.
Aver. tax rate (per M.) '99.\$30.53
Population in 1895 was....15,154
Population in 1890 was....11,517

INTEREST on the 6 per cent bonds is payable in New York City and on the 5s at the County Treasurer's Office.

CROOKSTON.—WILLIAM A. LANCTOT, Clerk.

This city is the county seat of Polk County.

LOANS— When Due.
WATER-WORKS BONDS—
7s, ....., \$33,000....June 1, 1912
FUNDING BONDS—
7s, ....., \$16,000....May 1, 1908
BRIDGE AND FUNDING BOND—
7s, ....., \$30,000....June 1, 1915
IMPROVEMENT BONDS—
5s, ....., \$24,000....Dec. 1, 1918
Bonded debt Jan. 1, 1900.\$103,000

Sinking fund assets..... \$8,845
Net debt Jan. 1, 1900 ... 94,155
Assessed valuation,real. 696,492
Assessed valuation,per'l. 404,755
Total valuation 1899....1,101,247
Assessment abt. 1/3 of actual value.
Tax rate (per \$1,000) 1899.\$57.00
Population in 1890 was.....3,457
Population in 1900 (est.)...5,500

INTEREST is payable at the Hanover Nat. Bank, N. Y. City.

CROW WING CO.—County seat is Brainerd.

FUNDING BONDS—
4s, June 28, \$55,000..June 30, '19
Bonded debt (last returns).\$99,000
Floating debt.....9,827
Assessed val'n, real.....2,121,239

Assessed valuat'n, pers'l \$463,041
Total valuation 1898....2,584,280
Aver. tax rate (per M.) '98.\$42.90
Population in 1895 was....11,561
Population in 1890 was.....8,852

DULUTH.—T. W. HUGO, Mayor.

This city is in St. Louis County.

LOANS— When Due.
GENERAL FUND BONDS—
6s, J&J, \$85,000....July 1, 1901
5s, J&J, 100,000....July 1, 1907
5s, M&N, 100,000....Nov. 1, 1912
5s, M&S, 185,000....Sept. 1, 1918
5s, M&N, 200,000....Nov. 1, 1923
4 1/2s, J&J, 100,000....Jan. 1, 1920
4 1/2s, M&N, 100,000....Nov. 1, 1922
4 1/2s, M&N, 500,000....May 1, 1914
PERMANENT IMPROVEMENT—
5s, J&J, \$100,000....July 1, 1907
PARK BONDS—
4s, J&J, \$70,000....July 1, 1920
4s, J&J, 242,000....Jan. 1, 1921
REFUNDING BONDS—
6s, J&J, \$138,250....Jan. 1, 1908
6s, ....., 32,890.....

LOANS— When Due
4 1/2s, g. J&J, \$250,000 July 1, 1926
4s, A&O, 45,000.....1928
VILLAGE SEWER BONDS—
5s, J&J, \$25,000....July 1, 1902
(\$5,000 due yearly) to July 1, 1906
Fond du Lac Bonds.
7s, ....., \$10,000....Oct. 1, 1903
New Duluth Bonds.
6s, ....., \$47,000....Mar. 1, 1914
West Duluth Bonds.
6s, ....., \$30,000....Feb. 1, 1910
6s, ....., 115,000....July 15, 1911
6s, ....., 20,000....June 13, 1913
WATER AND LIGHT BONDS—
5g, J&J, \$1,108,000g. July 1, 1926
4s, A&O, 955,000. Apr. 1, 1928
Dul. Gas & Water Co. (assumed.)
6s, ....., \$295,000....May 1, 1906

INTEREST is payable at Amerloan Exchange National Bank, N. Y.
TOTAL DEBT, ETC.—The subjoined statement shows Duluth's total bonded and total floating debt on each of the dates named.

Aug. 1, '99. Apr. 1, '98. Feb. 15, '97. Feb. 10, '96.
Total bonded debt...\$2,100,250 \$2,055,250 \$1,942,250 \$1,917,250
Floating debt..... 589,603 \*666,423 763,606 1,135,552

\* Includes \$138,949 of special assessment certificates.
† Not including water debt, which amounted Aug. 1, 99, to \$2,356,000.
The city had a sinking fund on Aug. 1, 1899, of \$106,337.
The \$138,250 of 6 per cent refunding bonds are not strictly a liability of the city, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners of St. Louis County shall levy a special tax to pay the interest on them and provide a sinking fund to meet them at maturity.

ASSESSED VALUATION.—The city's assessed valuation (estimated at 50 per cent of actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Assessed Valuation, Tax Rate. Rows for years 1899-1890.

POPULATION.—In 1895 population was 59,396; in 1890 it was 37,979; in 1880 it was 838; in 1899 (estimated) 65,000.

DULUTH SCHOOL DISTRICT.—C. A. BRONSON, Clerk Board of Education.

LOANS— When Due.
BUILD'G AND PURCHAS'G SITES—
6s, M&N, \$20,000....May 1, 1903
6s, M&N, 12,000....May 1, 1909
5s, J&J, 15,000....July 1, 1905
5s, J&J, 15,000....July 1, 1906
5s, ....., 45,000....Sept. 1, 1907
5s, M&N, 50,000....Nov. 1, 1913
5s, F&A, 200,000....Aug. 1, 1921
5s, M&S, 100,000....Sept. 1, 1922
5s, M&N, 200,000....May 1, 1923

BUILD'G & PURCH. SITES—(Con.)
5s, J&D, 150,000....June 1, 1924
4 1/2s, J&J, \$150,000....Jan. 1, 1921
OTHER BONDS—
7s, J&D, \$1,000....Dec. 3, 1900
5s, J&J, 20,000....Jan. 15, 1904
Total debt Meh. 1, 1900..\$978,000
Tax valuation (see city of Duluth)
School tax rate (per M.) '99.\$4.30
Population 1900 (est.).....61,549

INTEREST on the 7 per cent bonds is payable at the First National Bank, Duluth; on all others at Amer. Exch. Nat'l Bank, New York.

FARIBAULT.—R. A. MOTT, Mayor.

Faribault is in Rice County.

LOANS— When Due.
CITY BONDS—
5s, J&J, \$20,000....July 1, 1903
4 1/2s, J&J, 10,000....July 1, 1903
RR. bonds, \$40,000..part each year
School b'ds, 20,000.. do do
Bonded debt April 1, '99.\$157,000

Floating debt.....\$35,000
Total debt April 1, 1899...192,000
Sinking fund.....10,000
Tax valuation 1898....\$3,371,710
Tax rate (per \$1,000) '98...\$28.50
Population in 1895 was.....7,616
Population in 1890 was.....6,524

FERGUS FALLS.—G. A. ERICSON, City Clk.

Fergus Falls is in Otter Tail County.

LOANS.— When Due.
BUILDING AND IMP. BONDS—
6s F & A, \$26,000....Aug. 1, 1912
Subject to call after Aug. 1, 1902
CITY HALL, & C., BONDS—
6s A&O, \$10,000....Oct. 17, 1908
ELECTRIC LIGHT BONDS—
5s, J&D, \$25,000....Dec. 1, 1905

REFUNDING BONDS—
4 1/2s, .., \$10,000....July 1, 1905
Total debt Feb. 1, 1900....\$71,000
Tax valuation, real.....730,895
Tax valuation, personal...261,220
Total valuation 1899....992,115
Total tax (per \$1,000) 1899.\$45.71
Population in 1895 was.....4,497
Population in 1900 (est.)...5,700

HASTINGS.—N. B. GERGEN, Treasurer.

Hastings is in Dakota County.

LOANS— When Due.
ASYLUM BONDS—
4s, M&N, \$8,000....May 1, 1919
Optional after May 1, 1909.
HIGH WAGON BRIDGE BONDS—
5s, J&J, \$40,000....July 1, 1924
REFUNDING BONDS—
5s, J&J, \$20,000....July 1, 1914
St. P. & C. Ry. Co.—
6s, Mar. 1, \$16,000....Mar. 1, 1902

SCHOOL BONDS—
4s, J&J, \$30,000....July 1, 1909-'19
\$1,000 due yearly 1909-1918.
\$20,000 due 1919.
Bonded debt Meh. 1, 1900.\$84,000
The city has no floating debt.
Tax valuation, real.....\$632,398
Tax valuation, personal.. 176,706
Total valuation 1899.... 809,104
Total tax (per \$1,000), '99..\$31.20
Population in 1890 was.....3,705
Population in 1900 about....4,000

INTEREST on the refunding bonds of 1914 is payable in Hastings; on all other bonds in New York City.

HENNEPIN CO.—A. W. HASTINGS, Treasurer.

County seat is Minneapolis.

LOANS— When Due.
CT. HOUSE & CITY HALL B'Ds—
4 1/2s, J&J, \$335,000..July 1, 1917
4 1/2s, J&J, 315,000..July 1, 1921
4 1/2s, A&O, 600,000..Apr. 2, 1924
4 1/2s, A&O, 400,000....Apr. 1, 1925
4s, J&J, 100,000....Jan. 1, 1920
BRIDGE BONDS—
4 1/2s, M&S, \$75,000....Sept. 1, 1917
4 1/2s, M&S, 35,000....Sept. 1, 1919
OTHER BONDS—
4 1/2s, J&D, \$15,000....Dec. 1, 1919

Bond'd debt Mar., 1900 \$1,875,000
Sinking fund..... 319,105
Net debt Mar. 1, 1900 1,555,895
Tax valuation, real.... 97,476,277
Tax valuation, pers'l.. 20,502,830
Total valuation 1899..117,979,107
Assessment about 2/3 actual value.
State & co. tax (per M.) '99..\$6.90
Population 1890 was.....185,294
Population in 1899 (est.)...237,000

TAX FREE.—All bonds are tax exempt,
INTEREST is payable at the National Park Bank in New York City.

LAKE CO.—JOHN OLSON, Auditor.

County seat is Two Harbors.

LOANS— When Due.
COURT HOUSE AND JAIL BONDS—
5s, July, \$3,000....1900-1902
(\$1,500 due yearly on July 1.)
ROAD AND BRIDGE BONDS—
6s, Mar., \$10,000....Mar. 15, 1907
6s, Apr., 10,000....Apr. 1, 1908
6s, ....., 20,000....1912 to 1916
(\$4,000 due yearly on July 12.)
Total debt Meh. 1, 1900... \$42,500

Sinking fund..... \$8,527
Net debt Meh. 1, 1900... 33,972
Tax valuation, real....2,359,988
Tax valuation, personal. 72,834
Total valuation 1899....2,432,822
Assessm't less than 1/2 actual value
Total tax rate (p. \$1,000) '99.\$32.21
Population in 1890 was.....1,219
Population in 1895 was.....2,211
Population in 1900 (est.)... 3,000

INTEREST on the 6s due in 1907 is payable in Minneapolis; on the 6s due 1912 to 1916 at the National Park Bank, New York City; on others in St. Paul.

TAX FREE.—All bonds of this county are exempt from taxation.

MANKATO.—F. M. CURRIER, Mayor.

Mankato is situated in Blue Earth County.

LOANS— When Due.
BRIDGE BONDS—
5s, M&S, \$7,000....Mar. 1, 1910

LOANS— When Due.
PARK BONDS—
6s, M&S, \$15,000....Sept. 1, 1907



LOANS—		When Due.	Bonded debt Feb. 1, '99..	\$197,500
RAILROAD AID BONDS—				
5s, J&J,	\$3,500.	Jan. 1, 1907	Water debt (included) ...	87,000
REFUNDING BONDS—				
5s, M&N,	\$67,000.	Nov. 1, 1914	Floating debt .....	25,000
4s, J&J,	12,000	Jan. 1, 1919	Total debt .....	222,500
3 1/2s, F&A,	\$15,000.	Aug. 1, 1919	Sinking fund .....	8,000
3 1/2s, A&O,	8,000.	Oct. 1, 1919	Net debt Feb. 1, 1899...	214,500
SEWER BONDS—				
5s, M&S,	\$10,000.	Sept. 1, 1907	Tax valuation, real.....	2,741,092
WATER BONDS—				
5s, M&N,	\$20,000.	May 1, 1908	Tax valuation, personal.	794,155
5s, M&N,	40,000.	Nov. 1, 1909	Total valuation 1898....	3,535,247

INTEREST is payable in New York City and Mankato.

**MILLE LACS CO.**—County seat is Princeton.

LOANS—		When Due.	Assessed valuation, per l.	\$234,405
RAILROAD BONDS:				
5s, July,	\$47,000.	July 1, 1906	Total valuation 1898....	1,128,739
Interest is payable in St. Paul.				
Total debt (last returns).	\$66,280		Assessment is 1/2 actual value.	
Sinking fund.....	22,717		Aver. tax rate (per M.) '98..	\$45.90
Net debt .....	43,563		Average school tax.....	15.00
Assessed valuation, real.	894,334		Population in 1895 was.....	5,129
			Population in 1890 was.....	2,845
			Population in 1880 was.....	1,501

**MINNEAPOLIS.**—{ JAMES GRAY, Mayor.  
JOSHUA ROGERS, Comptroller.

Minneapolis is situated in Hennepin County.

LOANS—		When Due.	LOANS—		When Due.
BRIDGE BONDS—					
8s, M&N,	\$50,000.	May 1, 1905	RESERVOIR BONDS—		
4 1/2s, A&O,	76,000.	Apr. 1, 1912	4s, J&J,	\$200,000.	Jan. 1, 1925
Subject to call after April, 1902					
4s, J&J,	\$110,000.	July 1, 1915	PERMANENT IMPROVEMENTS—		
4s, F&A,	390,000.	Feb. 15, 1917	4 1/2s, J&J,	\$40,000.	July 1, 1908
4s, M&S,	30,000.	Mar. 15, 1919	4 1/2s, A&O,	165,000.	Apr. 1, 1912
CITY HALL, etc.—					
4 1/2s, J&J,	\$250,000.	July 1, 1917	Subject to call after Apr. 1, 1902		
4 1/2s, J&J,	250,000.	July 1, 1921	4 1/2s, A&O,	134,000.	Apr. 2, 1913
4 1/2s, J&J,	50,000.	Jan. 1, 1922	4 1/2s, J&J,	45,000.	July 2, 1913
4s, J&J,	200,000.	Jan. 1, 1920	4 1/2s, M&S,	75,000.	Mar. 15, 1914
COURT-HOUSE CERTIFICATES OF INDEBTEDNESS—					
4s, J&J,	\$175,000.	Jan. 1, '01-'04	4 1/2s, M&N,	270,000.	May 1, 1915
\$50,000, 1901; \$50,000, 1902; \$50,000, 1903, and \$25,000, Jan 1, '04			4s, J&J,	35,000.	July 15, 1916
LIBRARY FUND—					
4 1/2s, J&D,	\$60,000.	Dec. 1, 1915	4s, A&O,	320,000.	Apr. 1, 1917
4s, J&D,	40,000.	Dec. 15, 1916	4s, F&A,	100,000.	Aug. 15, 1917
PARKS—					
4 1/2s, J&J,	\$200,000.	July 1, 1913	4s, J&D,	50,000.	Dec. 1, 1917
4 1/2s, J&J,	100,000.	Jan. 1, 1914	4s, M&S,	170,000.	Mar. 15, 1919
4 1/2s, J&J,	223,000.	July 1, 1914	4s, M&N,	125,000.	May 15, 1919
4s, M&N,	100,000.	May 1, 1919	4s, J&D,	100,000.	June 20, 1919
4s, M&N,	65,000.	Nov. 1, 1919	4s, J&J,	55,000.	Jan. 15, 1920
4s, A&O,	40,000.	Apr. 30, 1922	4s, J&J,	187,000.	July 1, 1922
4s, J&J,	20,000.	Jan. 1, 1924	PERM. IMP. REV. FUND—		
SCHOOLS—					
4s, J&J,	\$80,000.	July 1, 1915	4 1/2s, J&J,	\$245,000.	July 1, 1921
4s, A&O,	50,000.	Oct. 15, 1917	4s, A&O,	150,000.	Apr. 1, 1917
4s, M&N,	125,000.	May 15, 1919	4s, F&A,	155,000.	Aug. 1, 1918
4s, A&O,	75,000.	Oct. 15, 1919	4s, J&D,	50,000.	Dec. 15, 1918
4s, J&J,	50,000.	Jan. 15, 1920	4s, F&A,	100,000.	Feb. 1, 1919
4s, J&J,	100,000.	July 1, 1925	4s, M&N,	50,000.	May 15, 1919
4s, J&J,	100,000.	July 1, 1926	4s, J&J,	50,000.	Jan. 15, 1920
4s, J&J,	200,000.	Jan. 1, 1927	4s, J&J,	200,000.	Nov. 1, 1920
3 1/2s, J&J,	200,000.	Jan. 1, 1929	VIADUCTS, etc.—		
SEWERS—					
8s, J&J,	\$15,000.	July 1, 1900	4 1/2s, M&S,	\$100,000.	Mar. 15, 1914
7s, J&J,	25,000.	July 1, 1902	WATERWORKS—		
4 1/2s, J&J,	50,000.	July 1, 1906	8s, J&J,	\$25,000.	July 1, 1900
4s, J&J,	90,000.	Aug. 1, 1918	7s, J&J,	40,000.	July 1, 1902
CITY HOSPITAL—					
4s, J&J,	\$25,000.	July 1, 1922	4 1/2s, J&J,	280,000.	July 2, 1913
4s, J&J,	75,000.	July 1, 1923	4 1/2s, A&O,	125,000.	Apr. 1, 1912
RAILROAD AID BONDS—					
7s, M&N,	\$125,000.	Nov. 1, 1901	Subject to call after Apr. 1, 1902		

PAR VALUE OF BONDS.—A few of the older bonds are of denominations other than \$1,000. All late issues however (i. e. all bearing less than 5 per cent interest) are for \$1,000 each.

**TOTAL DEBT, SINKING FUNDS, ETC.—**

	Jan., 1900.	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Bonded debt.....	\$8,415,000	\$8,315,000	\$8,215,000	\$7,840,000
Sinking funds.....	1,736,317	1,659,255	1,393,245	1,342,907
Net debt.....	\$6,678,683	\$6,655,745	\$6,821,755	\$6,497,093
Water debt (incl.)....	\$1,770,000	\$1,830,000	\$1,830,000	\$1,430,000

**SINKING FUND.**—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "declared to be part of the contract with the holder of any bonds of the city that may hereafter be issued and shall be kept inviolate." In accordance with this provision there was raised by taxation for the sinking fund in 1899 \$120,499. The sinking fund is invested in city of Minneapolis 4 and 4 1/2 per cent bonds.

**BOND LIMIT.**—The city of Minneapolis is restricted in all legislative acts authorizing the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds shall be deducted the total amount of funds and securities in the sinking fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

**WATER RECEIPTS.**—The receipts from water in 1899 were \$259,377; current expenses for water works, \$190,904.

**VALUATION AND INDEBTEDNESS.**—The city's assessed valuation (property being assessed about 1/2 of its actual value) tax rate and bonded debt have been as follows on December 31 of the years given:

Years.	Tax Valuation.	Tax Rate, per \$1,000.	Total Bonded Debt.
1899.....	\$106,729,265	\$26 15	\$8,415,000
1898.....	107,227,385	23 00	8,315,000
1897.....	109,654,337	25 00	8,215,000
1896.....	109,316,247	23 25	7,840,000
1895.....	136,944,372	19 30	7,080,500
1885.....	77,468,267	19 60	2,461,000
1879.....	23,415,733	14 50	1,101,000

In 1899 the valuation of real estate was \$87,654,550, and of personal property \$19,074,715.

The tax rate in 1899 included city tax, \$14 52; State tax, \$3 73; county tax \$3 00 and school tax \$1 90.

**POPULATION.**—In 1895 population was 192,833; in 1890 it was 164,738; in 1880 it was 46,887; in 1870 it was 13,066; in 1900 (estimated), 220,000.

**MOORHEAD.**—GEO. L. HALL, City Recorder.

County seat of Clay County.

Bonded debt Meh., 1900..	\$138,000	Tax valuation 1899.....	\$800,000
Floating debt.....	36,065	Tax rate (per \$1,000) 1800.	38.50
Total debt.....	174,065	Population in 1890 was.....	3,290
Cash on hand.....	5,553	Population in 1899 (est.)....	4,500
Net debt March 1, 1900..	168,512		

**OTTER TAIL CO.**—STEVE BUTLER, Treasurer.

County seat is Fergus Falls. Bonds are exempt from taxation.

LOANS—		When Due.	Tax valuation, real.....	\$4,377,338
JAIL BONDS—				
6s, M&N,	\$30,000.	May 1, 1905	Tax valuation, personal	1,369,615
REFUNDING BONDS—				
5s, J&J,	\$200,000.	July 1, 1904	Total valuation 1898....	5,746,953
Interest payable in New York.				
Total debt Aug. 1, 1899..	\$230,000		Real valuation.....	20,000,000
			Average tax (p. \$1,000) '98.	\$31.50
			Population in 1890 was.....	34,232
			Population in 1895 was.....	40,002

**POLK COUNTY.**—JOHN GLEASON, Auditor.

County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake County. Part of the debt has been assumed by the new county. The ditch bonds are payable by special assessment, and are not considered as part of the county debt.

LOANS—		When Due.	ROAD & BRIDGE BONDS (Con.)—		When Due.
DITCH BONDS—					
5 1/2s, July,	\$36,000.	July 15, 1907	6s, Sept.,	\$3,000.	Sept. 1, 1917
5s, June,	15,000.	June 15, 1904	Bonded debt Aug. 1, '99.	\$88,500	
6s, June,	20,000.	June 1, 1908	Sinking fund.....	20,968	
6s, July 1,	24,000.	July 1, 1908	Net debt Aug. 1, 1899....	67,532	
6s, Aug. 1,	20,000.	Aug. 1, 1908	Assessment bonds add'l	115,000	
FUNDING BONDS—					
7s, Jan.,	\$15,000.	Jan. 2, 1902	Tax valuation, real.....	4,925,723	
6s, May,	40,000.	May 14, 1913	Tax valuation, personal	1,336,211	
5s, Mar.,	20,000.	Mar. 8, 1919	Total valuation 1898....	6,261,934	
ROAD AND BRIDGE BONDS—					
6s, Apr.,	\$2,500.	Apr. 10, 1915	Assessment about 1/2 actual value.		
6s, June,	8,000.	June 1, 1915	State & Co. tax (per M.) '98.	\$9.50	
			Population in 1895 was.....	39,171	
			Population in 1890 was.....	30,192	
			Population in 1897 (est.)....	40,000	

**POPE COUNTY.**—P. I. RONNING, Auditor.

County seat is Glenwood.

LOANS—		When Due.	Tax valuation, real.....	\$2,160,479
RAILROAD BONDS—				
8s, July,	\$65,000.	July 1, 1906	Tax valuation, personal	472,994
Int. payable at St. Paul, Minn.				
Total debt Mar. 1, 1900.	\$65,000		Total valuation 1899....	2,613,473
Sinking fund.....	12,465		Assessment is 1/2 actual value.	
Net debt Mar. 1, 1900.....	52,535		State & Co. tax (per M) '99.	\$13.30
			Population in 1895 was.....	11,627
			Population in 1900 (est.)....	14,000

**RAMSEY CO.**—

Ramsey County includes the City of St. Paul (which is the county seat), its assessed valuation being but slightly in excess of that of the city. Certain of the bonds below described have the faith and credit of both St. Paul and the county pledged for their payment, principal and interest.

LOANS—		When Due.	LOANS—		When Due.
BRIDGE—					
4 1/2s, F&A,	\$75,000.	Aug. 1, 1917	REFUNDING BONDS—		
COURT HOUSE AND CITY HALL—					
5s, J&J,	\$50,000.	Jan. 1, 1915	3 1/2s, M&S,	\$50,000.	Sept. 2, 1908
4 1/2s, J&J,	100,000.	Jan. 4, 1916	3 1/2s, M&N,	18,000.	May 1, 1909
4 1/2s, M&N,	200,000.	May 2, 1917	RENEWAL BONDS—		
4 1/2s, J&J,	150,000.	July 2, 1918	5s, A&O.....	\$7,000.	Apr. 1, 1901
FUNDING FLOATING DEBT—					
4 1/2s, M&N,	\$75,000.	May 2, 1907	5s, A&O.....	7,000.	Apr. 1, 1902
4s, M&S,	50,000.	Mar. 1, 1915	5s, A&O.....	31,000.	Apr. 1, 1903
			STREET BONDS—		
			.., .....	\$2,460.	Past due.
			Total debt Jan. 1, 1897..	\$815,460	

INTEREST is mostly payable in New York at the Nat. Park Bank

**ASSESSED VALUATION** in 1898 of real estate was \$81,896,288; personal property, \$15,518,941; total, equalized, \$97,580,257. Total valuation 1899 was \$97,533,725. The tax rate per \$1,000 in 1898 was: State tax, \$3.03; county tax, \$3.07.

**POPULATION** in 1895 was 147,537; in 1890 it was 139,796; in 1880 it was 45,890; in 1898 (estimated), 175,000.

**RED WING.**—{ E. N. BLODGETT, Mayor.  
W. E. TAYLOR, Clerk.

Red Wing is situated in Goodhue County.

LOANS—		When Due.	WATER WORKS—		When Due.
BRIDGE BONDS—					
5s, J&J,	\$60,000.	July 1, 1902	5s, J&J,	\$80,000.	July 1, 1902
(\$5,000 due yearly) to July 1, 1913					
Interest payable at Red Wing.					
MINN. CENT. RR. BONDS—					
6s, J&J,	\$10,000.	July 1, 1900	Total debt Feb. 1, 1900..	\$178,000	
(\$5,000 due yearly) to July 1, 1901					
R. W. & IOWA RY. BONDS—					
4s, Jan. 1,	\$18,000.	Jan. 1, 1909	Tax valuation, real.....	1,405,945	
REFUNDING BONDS—					
4s, J&J,	\$5,000.	July 1, 1918	Tax valuation, personal.	551,861	
			Total valuation 1899....	1,957,806	
			Assessment about 1/2 actual value.		
			City tax (per \$1,000) 1899..	\$12.25	
			Population in 1896 about ..	7,600	
			Population in 1890 was.....	6,294	

The city's assets on Feb. 1, 1900, amounted to \$299,250, including the water-works, valued at \$110,000, and stock in the Red Wing & Trenton Transit Co., valued at \$25,000.

**REDWOOD CO.**—J. R. LANKERD, Treasurer.

County seat is Redwood Falls.

LOANS—		When Due.	Total debt Jan. 1, 1900 .	\$38,000
JAIL BONDS—				
5s, J&J,	\$9,000.	\$1,000 yearly.	Assessed valuation, real.	4,192,716
REFUNDING RAILROAD BONDS—				
4s, J&J,	\$29,000.	1900-1908	Assessed valuation, pers'l	784,785
(\$3,000 yearly to 1904 inc., \$4,000 to 1907 inc. and \$5,000 1908.)				
Int. is payable at St. Paul, Minn.				
			Total valuation 1898....	4,977,501
			Total valuation 1899....	5,206,608
			Assessment is 1/2 actual value.	
			State & co. tax (per M) '99....	\$8.08
			Population in 1895 was.....	13,632



ST. CLOUD.—J. M. ROSENBERGER, Treasurer.

This city is located in Benton, Stearns and Sherburne counties.

Table with columns: LOANS—When Due., RIGHT OF WAY BONDS—, BRIDGE BONDS—, FUNDING BONDS—, WATER POWER BONDS—, FREE OF TAX.—

ST. JAMES.—{ W. P. REMPEL, Mayor. M. J. ARMSTRONG, Treasurer.

St. James is in Watonwan County. Bonded debt Jan. 1, 1900. \$30,000. The village has no floating debt. Total valuation 1899. \$436,535. Assessment about 2/3 actual value.

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

County seat is Duluth.

Table with columns: LOANS—When Due., RAILROAD AID BONDS—, REFUNDING—, ROAD AND BRIDGE BONDS—, Bonded debt Feb., 1900, Sinking fund, Net debt Feb. 20, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment fr. 40 to 60% act. value, State and co. tax (per M.) '99, Population in 1890, Population in 1899 (est.)

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL.—{ A. R. KIEFER, Mayor. J. J. MCCARDY, Comptroller.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, principal and interest.

Large table with columns: LOANS—When Due., ABUTMENTS—R.R. CROSSINGS—, ALMS AND WORK HOUSE—, BOARD OF EDUCATION—, COUNCIL AUTHORITY—, FIRE DEPARTMENT—, HOSPITAL—, LEVEE—, LAKE COMO BONDS—, PARKS—, RAILROAD AID—, REFUNDING BONDS—, STREETS—, WATER—, SEWERAGE—, BRIDGE BONDS—, COURT HOUSE AND CITY HALL—, CITY HALL BONDS—, IMPROVEMENT BONDS—, EDUCATIONAL BONDS—, FIRE DEPARTMENT BONDS—, GENERAL BONDS—, LOANS—When Due., L. F. & D. Ry. bonds, Court-house bonds, Seed-grain bonds, Warrants, etc., WEST ST. PAUL—, REDEMPTION—

TAX LEVY CERTIFICATES (See CHRONICLE, V. 65, p. 847).

Table with columns: LOANS—NAME AND PURPOSE., Interest—Rate, Payable, Principal—When Due., Outstanding

PAR VALUE.—The bonds are all, or nearly all, for \$1,000 each.

INTEREST on all bonds of this city is payable at the Hanover National Bank, New York.

TOTAL DEBT, Etc.—

Table with columns: Total bonded debt (including water bonds), Tax levy certificates of indebtedness, Total city debt, Less sinking funds, Net debt, Water debt included in the above total

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost \$6,478,751. The water debt is to be met by the Board of Water Commissioners, who, according to the city charter, "shall establish such water rates as will at all times insure to the city a sufficient income to pay interest and to provide a fund to pay principal upon all the bonds, etc., issued for water purposes." The real estate held by the city is valued (in 1900) at \$10,661,096, and personal property at \$401,258.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation, said to be about 60 per cent of actual value, &c., have been:

Table with columns: Years, Real, Personal, Total, Tax Rate per \$1,000, Total City Bonds

All the valuation figures are as reported after deducting exemptions, POPULATION.—In 1890 population was 133,156; in 1880 it was 41,473; in 1870 it was 20,030; in 1899 (est.) 175,000.

ST. PETER.—{ JOSEPH MASON, Mayor. HENRY N. BENSON, City Clerk.

A city in Nicollet County.

Table with columns: LOANS—When Due., REFUNDING BONDS—, IMPROVEMENT BONDS—(Con.), FIRE DEPARTMENT BONDS—, GENERAL BONDS—

SOUTH ST. PAUL.—C. W. CLARK, Recorder.

South St. Paul is situated in Dakota County.

The \$75,000 of bridge bonds recently in litigation have been declared valid by the United States Court of Appeals.

Table with columns: LOANS—When Due., BRIDGE BONDS—, CITY HALL BONDS—, IMPROVEMENT BONDS—, EDUCATIONAL BONDS—, FIRE DEPARTMENT BONDS—, GENERAL BONDS—

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City.

STEVENS CO.—N. R. SPURR, Auditor.

County seat is Morris.

Table with columns: LOANS—L. F. & D. Ry. bonds, Court-house bonds, Seed-grain bonds, Warrants, etc., Total debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Population in 1895, Population 1900 (est.)

STILLWATER.—J. H. WARD, Clerk.

This city is situated in Washington County.

Table with columns: LOANS—When Due., CURRENT FUND BONDS, 1882—, REFUNDING BONDS, 1891—, PERMANENT IMPROVEMENT—, Bonded debt Mar. 1, 1900, Sinking fund, Net debt Mar. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment is 3-5 actual value, Tot. tax (per \$1,000) '99, Population in 1895, Population in 1890, Population 1899 (est.)

INTEREST is payable at Fifth Avenue Bank, New York.

TODD COUNTY.—County seat is Long Prairie.

Table with columns: LOANS—When Due., COURT HOUSE—, Total valuation 1899, Assessment about 2/3 actual value, State & Co. tax (per m.) '99, Population in 1895, Population in 1890, Population in 1899 (est.)

INTEREST on the bonds is payable at National Park Bank, N. Y.

TRACY.—W. O. MUSSER, City Treasurer.

Tracy is in Lyon County.

Table with columns: Total debt Feb. 1, 1900, Sinking fund, Net debt Feb. 1, 1900, Tax valuation 1899, Assessment about 2/3 actual value, Total tax (per \$1,000) '99, Population in 1895, Population in 1900 (est.)

WADENA.—A. MURRAY, Treasurer.

County seat of Wadena County.

Table with columns: LOANS—When Due., WATER-WORKS BONDS—, ELECTRIC-LIGHT BONDS—, Floating debt, Total debt Feb. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 2/3 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1899 (est.)

WINNEBAGO CITY.—E. C. MOULTON, Township Clerk.

This township is in Faribault county.

Table with columns: LOANS—When Due., RAILROAD-AID BONDS—, REFUNDING RR.-AID BONDS—, Assessed valuation, real, Assessed valuation, per l., Total valuation 1899, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1898, Population in 1890, Population in 1899 (est.)



**WINONA.**— { E. K. TARBELL, Mayor.  
 { PAUL KEMP, City Recorder.  
 This city is the county seat of Winona County.  
**LOANS—** When Due. 5s, J&J, \$25,000..... July 1, 1919  
**FERRIS ROAD & BRIDGE BONDS—** (Payable \$5,000 yearly.)...to 1923  
 5s, J&J, \$23,500.....Jan. 1, 1903 | 4½, J&J, \$10,000 July 1, '04 to '11  
**HIGH WAGON BRIDGE—** (Payable \$5,000 yearly.)  
 5s, Jan. 1, \$100,000...Jan. 1, 1919 | Bonded debt Feb. 1, 1900 \$367,500  
 (Payable \$10,000 yearly.) | Water debt (included)... 125,000  
**SEWER BONDS—** | School bonds (additional) 90,000  
 5s, J&J, \$19,000...July 1, 1917-'18 | Tax valuation, real.....5,174,226  
**WINONA S. W. RY.—** | Tax valuation, personal 1,639,900  
 5s, J&J, \$100,000 Jan. 1, '08 to '17 | Total valuation 1899....6,814,126  
 (Payable \$10,000 yearly.) | Assessment about 40 p. c. actual.  
**WATER-WORKS BONDS—** | City tax (per \$1,000) '99...\$33.40  
 5s, J&J, \$60,000.....July 1, 1902 | Population in 1890 was....18,208  
 | Population in 1900 (est.)...25,000

INTEREST is payable at the Park National Bank, New York City.

**WINONA COUNTY.**— { GEO. F. CRISE, Treas.  
 { HERMAN WEIBEL, Aud'r.  
 County seat is Winona.  
**LOANS—** When Due. Assessed valuat'n, pers. \$2,319,279  
**COURT HOUSE BONDS—** Total valuation 1899...12,068,979  
 5s, J&J, \$15,000.....July 1, 1900 | State tax (per \$1,000).....\$2.93  
 (\$5,000 due yearly) to July 1, 1902 | County tax (p. \$1,000).....4.48  
 4½s, J&J, \$10,000...July 1, 1903 | Population in 1895 was....37,134  
 Total debt Feb. 1, 1900. \$25,000 | Population in 1899 (est)....42,000  
 Assessed valuation, real 9,749,750

INTEREST is payable at the National Park Bank, N. Y.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding minor divisions in the State which are not represented among the foregoing detailed reports:

Location.	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Blue Earth.....	\$36,000	.....	\$769,085	.....	1,662
Blue Earth Co.....	35,000	.....	11,782,728	.....	29,210
Fairmont (c), Marin Co.....	8,000	.....	409,144	\$46.78	1,205
Grand Rapids, Itasca Co.....	35,000	.....	229,677	.....	*1,800
Le Sueur (c), Le Sueur Co.....	40,000	.....	379,596	37.00	2,007
Little Falls, Morrison Co.....	25,000	\$12,000	1,099,580	.....	2,354
Morrison County.....	120,000	.....	3,195,731	34.00	13,325
New Ulm, Brown Co.....	44,000	.....	970,000	.....	*5,500
New Ulm Sch. District.....	20,000	.....	907,738	16.00	*5,000
Ortonville (c), Bigstone Co....	19,000	7,500	225,000	30.00	768
Pipestone (c), Pipestone Co....	25,000	.....	450,801	44.00	1,234
Pipestone School District.....	40,000	.....	.....	.....	1,232
Redwood Falls.....	30,000	.....	400,080	32.31	1,238
Rochester, Olmstead Co.....	20,000	.....	1,800,000	30.00	5,321
Wells (v), Faribault Co.....	30,000	4,500	403,430	30.00	1,208
Wheaton, Traverse Co.....	14,500	3,847	151,903	38.00	*1,200
Willmar, Kandiyohi Co.....	50,000	.....	610,000	.....	*3,200

\* Later estimate of population.

**State of Iowa.**

ITS

**DEBT, RESOURCES, &c.**

Organized as a Territory (Act June 12, 1838) - July 3, 1838  
 Admitted as a State (Act August 4, 1846) - - - Dec. 28, 1846  
 Total Area of State (square miles) - - - - - 56,025  
 State Capital - - - - - Des Moines  
 Governor (term expires Jan. 1903) - - - - - Leslie M. Shaw  
 Secretary of State (1st Monday Jan. 1901) - - - G. L. Dobson  
 Treasurer (1st Monday Jan. 1901) - - - John Herriott  
 Auditor (1st Monday Jan. 1901) - - - F. F. Merriam  
 Legislature meets biennially in even years, the 2d Monday in January, and there is no limit to length of sessions.

**HISTORY OF DEBT.**—For history of Iowa's debt see STATE AND CITY SUPPLEMENT of April 1894, page 110.

**TOTAL DEBT.**—Iowa has a bonded debt of only \$10,900. On July 1, 1899, there were no warrants outstanding and the State had cash on hand amounting to \$445,002 and a claim on the United States Government for war expenses amounting to \$51,000.

**EQUALIZED VALUATION.**—The equalized assessed valuation has been as follows in the years named:—

Lands.	Personal Property.	Railroads.	Telephone & Telh. Cos.	Total.
\$	\$	\$	\$	\$
1899..391,944,989	90,229,004	44,736,070	1,028,845	527,682,750
1898..411,556,521	88,084,467	44,606,794	931,938	545,179,720
1897..414,223,421	95,509,523	44,494,024	834,306	555,061,274
1896..413,970,588	96,765,721	44,532,125	706,315	555,984,549
1895..413,970,588	100,493,479	44,521,225	665,532	559,650,824
1894..408,053,626	106,865,954	45,063,782	659,984	560,643,346
1893..408,053,626	112,816,334	44,987,839	672,172	566,529,971
1890..374,753,112	105,543,264	42,902,608	663,874	523,862,858
1885..353,614,837	103,372,905	31,672,339	293,046	488,953,127
1880..303,381,498	82,638,655	23,646,161	152,706	409,819,020
1875..294,313,368	79,032,896	22,076,876	.....	395,423,140
1870..222,561,061	71,971,191	.....	.....	294,532,252

**TAX RATE.**—The State tax (per \$1,000) for 1899 was \$2.90.

**DEBT LIMITATION.**—Iowa's Constitution restricts the creating of debt, both State debt and municipal debt.

**FIRST, as to State debt,** the limitation made is not absolute, for it permits other debt if authorized by some law for some single specified work. But this permission is very safely guarded—(1) the law must provide for the collection of a direct annual tax sufficient to pay the interest regularly and discharge the debt in twenty years; and (2) the law cannot take effect until it has been submitted to the people at a general election, and has received a majority of the votes cast. All the debt provisions relating to the State we give below.

**ARTICLE 7, Section 1. [Limitation of State indebtedness.]** The credit of the State shall not in any manner be given or loaned to, or in aid of, any individual, association, or corporation; and the State shall never assume, or become responsible for, the debts or liabilities of any individual, association or corporation, unless incurred in time of war for the benefit of the State.

**SECTION 2. [Same.]** The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more acts of the General Assembly or at different periods of time, shall never exceed the sum of two hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.

**SECTION 4. [For what other purposes State may contract debt.]** In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

**SECTION 5. [Other debts to be authorized.]**—Except the debts hereinbefore specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by some law for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within twenty years from the time of contracting thereof; but no such law shall take effect until at a general election it shall have been submitted to the people, and have received a majority of all the votes cast for and against it at such election; and all money raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county, if one is published therein, throughout the State, for three months preceding the election at which it is submitted to the people.

**ARTICLE VIII, Section 3. [State not to be a stockholder.]**—The State shall not become a stockholder in any corporation, nor shall it assume or pay the debt or liability of any corporation, unless incurred in time of war for the benefit of the State.

There can be but little fear that a State or city will ever create debt in any larger amount than it can easily pay where the law, as in the above case, requires a tax to be levied at the time of its creation sufficient to pay the interest annually and the principal when due.

**SECOND, as to municipal indebtedness,** the limit is fixed absolutely in the Constitution. The provisions covering the subject are as follows:

**ARTICLE VIII, Section 4. [Corporation not to be a stockholder.]** No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly.

**ARTICLE XI, Section 3. [To what amount county may become indebted.]** No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the last State and county tax list previous to the incurring of such indebtedness.

The above (section 3 of article XI) covers cities, counties, towns and every other kind of political or municipal corporation. The Supreme Court of Iowa has decided that even a school district is such a corporation and subject to the 5 per cent limit. [A bill is now (April 1, 1900), under consideration in the Legislature which fixes the limit of indebtedness of municipalities at only 1¼ per cent of the actual value of property in cities or towns as returned by the last tax list. This change is proposed because, under a revision of the Revenue Law made in 1898, property is now listed for taxation on a much higher basis than formerly.]

**POPULATION OF STATE.**—The population of Iowa has been as follows in the years named:  
 1895.....2,058,069 | 1870.....1,194,020 | 1850.....192,214  
 1890.....1,911,896 | 1860.....674,913 | 1840.....43,112  
 1880.....1,624,615

**CITIES, COUNTIES AND TOWNS  
 IN THE  
 STATE OF IOWA.**

**NOTE.**—For reports not given in alphabetical order among the following, see "Additional Statements" at the end of this State.

**BOONE SCHOOL DISTRICT.**—

J. J. SNELL, Secretary.—This district is in Boone County.

**REFUNDING BONDS—** When Due. Total debt Feb. 1, 1900 .. \$43,000  
 5s, J&J, \$27,000.....July 1, 1905 | Tax valuation 1898.....1,131,587  
 5s, J&D, 13,000.....Dec. 15, 1901 | Real valuation (est.).....3,250,000  
 Bonds optional 5 years from date. | Population 1900 (est.).....10,500

INTEREST is payable in Boone and at the First Nat. Bank of Chicago.

**BURLINGTON.**—P. C. NAUMANN, Mayor.

Burlington is in Des Moines County.

**LOANS—** When Due. **LOANS—** When Due.  
**REFUNDING BONDS—** BURL. WATER CO. 1ST MORTGAGE  
 5s, A&O, \$120,000.....Oct. 1, 1900 | BONDS, INTEREST ASSUMED—  
 (\$20,000 due yearly) to Oct. 1, 1905 | 6s, M&N, \$160,000...Nov. 1, 1902  
 5s, A&O, \$33,000.....Oct. 1, 1907  
 4s, M&N, 50,000.....June 1, 1906  
 Subject to call after 1901.

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

**BONDED DEBT** on April 1, 1899, was \$223,000; floating debt, \$79,800; total debt, \$302,800; sinking fund, \$14,200; net debt, \$288,600. The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay \$2,000 yearly to a sinking fund for their redemption.

**ASSESSED VALUATION** in 1898 of real estate was \$2,913,261; personal property, \$966,833; total, \$3,880,099; total tax rate (per \$1,000) in 1898 was \$69.00, including State tax, \$3.30, county tax, \$6.00; city tax, \$37.00; school tax, \$22.70. In the water district, which includes about one-half the city, the water tax (per \$1,000) is \$50.00. Property is assessed at "about 25 per cent of its actual value."

**POPULATION** in 1890 was 22,565; in 1880 it was 19,450; in 1899 (estimated), 30,000.

**BURLINGTON INDEPENDENT SCHOOL DISTRICT.**—

H. A. KELLEY, Secretary.

**SCHOOL BONDS—** When Due. Tax valuation, real.....\$2,666,083  
 4½s, M&N, \$15,000... July 1, 1907 | Tax valuation, personal 1,067,863  
 Subject to call at any time. | Total valuation 1899....3,733,946  
 4s, M&N, \$35,000...Sept. 30, 1907 | School tax (per \$1,000) '99 \$22.70  
 Subject to call after 1902. | Population in 1890 was....22,565  
 Bonded debt Mar. 1, 1900. \$50,000 | Population in 1900 (est.)....30,000



**CASS COUNTY.—T. W. BROWN, Treasurer.**

County seat is Atlantic.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, railroads \$426,282
<b>REFUNDING BONDS—</b>		Total valuation 1899...5,166,427
4s, J&J, \$15,000.....	Feb. 8, 1920	State and Co. tax (p. M.) '99. \$14.25
Interest payable at Atlantic.		Assessment about 1/4 actual value.
Bonded debt Jan., 1899.	\$45,000	Population in 1890 was.....19,645
Tax valuation, real.....	3,823,405	Population in 1900 (est.)...24,000
Tax valuation, personal.	916,740	

**CEDAR RAPIDS.—Cedar Rapids is in Linn County.**

<b>LOANS—</b>	<i>When Due.</i>	Total debt.....\$312,548
6s, M&N, \$2,000.....	May 1, 1900	Sinking fund, prop'ty, etc. 195,607
Subject to call at any time.		Net debt Mar. 14, 1898. 116,941
5s, F&A, \$14,000.....	Feb. 1, 1901	Tax valuation, State & county purposes..... 3,881,990
Subject to call at any time.		Total valuation 1897...13,518,226
4s, J&J, \$100,000.....	July 1, 1916	Assessment for Co. about 1/2 and for city about actual value.
Redeemable in 1915.		City & co. tax (per M.) '97..\$43.50
<b>FUNDING BONDS—</b>		Population in 1895 was.....22,555
4s, .....	\$205,000 ... 1901 to 1919	Population in 1890 was....18,020
\$10,000 yearly on July 1, 1901, to 1918; \$25,000 July 1, 1919.		Population in 1897 (est.)...28,000
Bonded debt Mar. 14, '98.	\$120,000	
Floating debt.....	192,548	

INTEREST on \$100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on remaining bonds at City Treasury.

TAX FREE.—All of the bonds are exempt from taxation.

**CEDAR RAPIDS SCHOOL DISTRICT.—E. M. Scott, Treas.**

<b>LOANS—</b>	<i>When Due.</i>	3 1/2s, M&N, \$10,000...May 1, 1909
<b>REFUNDING BONDS—</b>		Subject to call after May 1, 1901
4 1/2s, M&N, \$7,000.....	May 2, 1901	Total debt Feb. 25, 1900..\$140,000
Subject to call at any time.		Tax valuation 1899.....3,925,972
4 1/2s, J&D, \$45,000.....	June 1, 1905	Assessment about 1/4 actual value.
4 1/2s, J&J, 5,000.....	July 1, 1905	School tax (per \$1,000).....\$25.00
4s, J&J, 73,000.....	July 5, 1908	Population in 1900 (est.)... 27,000
Subject to call after 1903.		

INTEREST is payable at the Treasurer's office.

**CERRO GORDO CO.—J. J. LONG, Auditor.**

Mason City is the county seat.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Apr. 1, 1900 \$75,000
<b>COURT HOUSE BONDS—</b>		Assessed valuation 1899.5,310,899
3 1/2s, A&O, \$75,000....	Apr. 1, 1910	Population in 1890 was. . . 14,864
Subject to call after Apr. 1, 1905		Population in 1900 (est.)...21,000

INTEREST is payable at the office of the County Treasurer.

**CHARLES CITY.—** { W. S. PROUTY, Mayor.  
J. A. CASE, Treasurer.

Charles City is in Floyd County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real & RR.\$455,086
<b>REFUNDING WATER BONDS—</b>		Tax valuation, personal...253,563
4s, J&J, \$19,000.....	July 1, 1918	Total valuation 1899.....708,649
(Subject to call after 1903.)		Assessment about 1/4 actual value.
<b>WATER BONDS—</b>		Total tax (per \$1,000) '99. \$48.30
5s, .....	\$10,000.....1907	Population in 1890 was.....2,802
Interest payable in Charles City.		Population 1900 (estimated.)5,500
Bonded debt Feb. 15, 1900.	\$29,000	<b>SCHOOL DISTRICT BONDS—</b>
Sewerage warrants.....	6,000	4s, .....
Total debt Feb. 15, 1900..	\$35,000	4s, .....

**CLINTON.—Clinton is in Clinton County.**

Net debt (last returns)..	\$73,575	Population in 1890 was.....13,619
Tax valuation 1890....	1,900,000	Population in 1897 (est.)...25,000
Tax rate (per \$1,000)...	65.00	

**CLINTON SCHOOL DISTRICT.—**

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS— (Con.)</b>
<b>BUILDING BONDS—</b>		4 1/2s M&N, \$50,000...May 1, 1906
5s, J&D, \$10,000.....		Bonded debt Jan. 1, '98.. \$98,500
Subject to call at any time.		Tax valuation 1896.....2,456,140
<b>REFUNDING BONDS—</b>		Assessment bet. 1/5 & 1/6 actual value.
5s, J&D, \$28,500.....	Dec. 1, 1903	Total tax (per \$1,000).....\$68.00
5s, J&D, 10,000.....	June 1, 1905	Population 1897 (est.).....18,000

OPTIONAL.—All refunding bonds are subject to call after five years from date of issue.

INTEREST on all bonds is payable in New York.

**COUNCIL BLUFFS.—** { VICTOR JENNINGS, Mayor  
F. L. EVANS, Auditor.

Council Bluffs is in Pottawattamie County.

<b>Regular Bonded Debt.</b>	6s, —, \$34,000.....1909
<b>FIRE BONDS—</b>	6s, —, 36,500.....1910
7s, J&J, \$8,000.....	July 1, 1901
<b>LOANS OF 1878 AND 1880—</b>	6s, —, 11,000.....1911
7s, J&J, \$4,900.....	July 1, 1900
<b>REFUNDING 1883—</b>	6s, —, 7,500.....1912
6s, F&A, \$18,500.....	Aug. 1, 1903
Subject to call at any time.	
4 1/2s, A&O, \$30,000 ..	Oct. 1, 1918
Subject to call after 1903.	
<b>Special bonds (all 10-20s).</b>	6s, —, 4,000.....1913
<b>INTERSECTION IMP., 10 20s—</b>	6s, —, 10,500.....1914
6s, .....	\$3,500.....1906
6s, .....	1,000.....1907
6s, .....	46,000.....1908

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

**TOTAL DEBT, ETC.—**

	March 1, 1899.	March 1, 1898.	March 1, 1897.
Total bonded debt under 5 p. c. limit.	\$61,400	\$101,400	\$101,400
Special bonds.....	223,000	223,000	262,000
Special assessment bonds.....	44,900	74,100	101,500

Bonded debt..... \$329,300 \$398,500 \$464,900

The special assessment bonds are secured by property certificates issued and held in trust for bondholders.

In addition to the bonded debt the city had outstanding on March 1, 1899, general fund warrants to the amount of \$141,056; water fund warrants to the amount of \$76,875, and special fund warrants to the amount of \$4,768. For the purpose of funding the warrants the City Council has authorized the issuance of \$150,000 bonds. The issuance of these bonds has been prevented by litigation, a decision handed down in 1899 by Judge Towner declaring that the general city bonds, and the intersection, sewer, grading and paving bonds constitute the indebtedness of the city; hence that the city was in excess of its debt limit. See CHRONICLE, March 25, 1899. Judge Smith, however,

in the District Court on October 7, 1899, held that the city of Council Bluffs had the legal right under and by virtue of Section 905 of the Code of Iowa to issue its bonds and exchange them for the outstanding general and water fund warrants of said city issued during the fiscal years of 1896, 1897 and 1898, provided said bonds when so issued are actually exchanged for said warrants by mutual exchange.—Sec V. 69, p. 817. A tax levy of \$5.00 (per \$1,000) is made each year for water purposes.

The sinking funds accumulated on the straight city bonds on March 1, 1899, amounted to \$2,843, and on the inter-section improvement bonds to \$24,748, and on the warrants \$53,905, making a total of \$81,496.

**ASSESSED VALUATION.**—The city's assessed valuation has been as given below in the years named. The noticeable decrease in 1899 is due to a change in the law. Property was formerly assessed at from 30 to 40 per cent of its value, but under the new law all real estate is assessed at 25 per cent of its actual value.

Years.	Real Estate.	Personal Property.	Railroads.	Total.
1899.....	\$2,457,616	\$416,910	\$438,645	\$3,313,171
1898.....	.....	.....	.....	4,455,090
1897.....	.....	.....	.....	4,580,096
1896.....	.....	.....	.....	5,000,000
1894.....	.....	.....	.....	5,357,265
1890, (partly est.).....	4,475,159	1,007,432	433,006	5,915,597
1881.....	2,266,802	659,406	149,325	3,075,535

TAX LEVY.—The total tax for 1899 (per \$1,000) is \$80.75.

POPULATION.—In 1890, 21,474; in 1880, 18,063; in 1895, 20,189.

**COUNCIL BLUFFS SCHOOL DISTRICT.—D. L. Ross, Sec.**

This district is co-extensive with Kane Township and the city of Council Bluffs.

<b>LOANS—</b>	<i>When Due.</i>	<b>SCHOOL-HOUSE BONDS.—(Con.)</b>
<b>FUNDING BONDS—</b>		4 1/2s, 5,000 .....June 1, 1907
5s, \$10,000.....	Oct. 17, 1904	All bonds are subject to call.
4 1/2s, 40,000.....	June 1, 1905	4s, J&J, \$87,000.....July 1, 1909
4 1/2s, 25,000.....	Mar. 15, 1907	(Optional after July 1, 1901.)
4 1/2s, 77,000.....	June 1, 1907	Total debt Mar. 1, 1900.. \$229,000
<b>SCHOOL-HOUSE BONDS—</b>		Assessed valuation 1898.4,703,849
4 1/2s, \$5,000.....	May 1, 1906	Real valuation (est.)..\$18,000,000
		Population 1898 (est.).....35,000

**CRESTON.—Creston is situated in Union County.**

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar.20,1900 \$38,000
<b>REFUNDING BONDS—</b>		Floating debt..... 5,000
5s, F&A, \$17,000.....	Apr. 1, 1917	Total debt Mar. 20, 1900.. 43,000
Subject to call after Apr. 1, 1907		Tax valuation, real..... 60,000
4 1/2s, F&A, \$12,000....	Aug. 1, 1917	Tax valuation, personal. 200,000
4 1/2s, .....	9,000..... 1908	Total valuation 1899....9,800,000
Subject to call after 1903.		Assessment is 2 1/2 actual value.
<b>SCHOOL BONDS—</b>		Total tax (per \$1,000) 1899.\$86.00
4 1/2s, .....	\$35,000.....	Population in 1890 was.....7,200
		Population in 1900 (est.)....8,500

INTEREST on the bonds is payable in Creston and in New York.

**DAVENPORT.—** { GEO. T. BAKER, Mayor.  
A. J. SMITH, Clerk.

This city is in Scott County.

<b>LOANS.</b>	<i>When Due.</i>	Improvem't bonds (ad.) \$52,000
<b>REFUNDING BONDS—</b>		Assessed val'tion, real. 8,321,945
4 1/2s, F&A, \$275,000.....	1909	Ass'd valuation, pers'l. 5,635,070
<b>IMPROV'T PAVING BONDS—</b>		Total valuation 1899...13,957,015
6s, J&J, \$13,000.....	1902	Assessment is 1/2 actual value.
6s, A&O, 30,000.....	1903	City tax (per \$1,000) '99...\$14.50
<b>IMPROV'T SEWER BONDS—</b>		Population in 1890 was....26,872
6s, M&N, \$9,000.....	1900	Population in 1880 was....21,831
Total debt Mch. 1, 1900..	\$275,000	Population in 1899 (est.)...38,000

INTEREST is payable at the Imp. & Traders' Nat. Bank, N. Y. City.

OPTIONAL.—The special improvement bonds are subject to call.

TAX FREE All of the city's bonds are exempt from taxation.

**DES MOINES.—J. J. HATENBOWER, Mayor.**

Des Moines is situated in Polk County.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due</i>
<b>FUNDING BONDS—</b>		<b>REFUNDING BONDS—</b>	
4s, J&J, \$323,000.....	July 1, 1915	4s, F&A, \$56,000.....	Aug. 1, 1908
4s, M&N, 300,000.....	May 1, 1916	Subject to call at any time.	
3 1/2s, J&D, 60,000.....	Dec., '05-'16	<b>ANNEXED TOWN BONDS—</b>	
4s, M&N, 35,000.....	May 1, 1917	6s, .....	\$1,000 .....

INTEREST is payable at City Treasury.

BONDED DEBT on Jan. 1, 1900, was \$775,000; floating debt, \$59,596; total debt, \$834,596; cash in various funds, \$207,193.

**ASSESSED VALUATION.**—The total assessed valuation for 1898 was \$16,634,480 and the city tax rate (per \$1,000) 1898 was \$23.25. Real estate is assessed at 20 per cent of its actual value.

POPULATION.—The population in 1890 was 50,093; in 1880 was 22,408; in 1870 was 12,035; in 1899 (est.), 75,000.

**DUBUQUE.—** { C. H. BERG, Mayor.  
F. B. HOFFMAN, Auditor.

Dubuque is situated in Dubuque County.

<b>LOANS—</b>	<i>When Due.</i>	Interest is payable by the City Treasurer and in New York.
<b>REFUNDING BONDS—</b>		Bonded debt Mar.1,1900.\$686,027
4s, .....	\$96,000....Feb. 1, 1916	Floating debt..... 194,759
4s, .....	105,000....Apr. 1, 1916	Total debt Mar. 1, 1900.. 880,786
4s, .....	120,000....Jan. 1, 1917	Ass'd valuation, real. 16,224,143
4s, .....	240,000....Feb. 1, 1917	Ass'd valuation, pers'l. 7,717,332
4s, J&J, 34,132.....	Jan. 1, 1919	Total valuation 1899..23,941,475
4s, M&S, 63,900.....	Mar. 1, 1919	Assessment about actual value.
4s, J&J, 13,500.....	Jan. 2, 1920	City tax rate (per M.) 1899.\$10.00
<b>STOCKING BONDS—</b>		Population in 1890 was....30,311
5s, .....	\$26,500....Dec. 1, 1911	Population in 1899 (est.)...45,000
<b>STREET IMP. &amp; PAV'G BONDS—</b>		
5s, M&S, \$167,011 78.....		
(Subject to call.)		

**DUBUQUE CO.—F. N. SCHROEDER, Treasurer.**

County seat is Dubuque.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1899..\$12,833,718
<b>COURT HOUSE BONDS—</b>		Assessment about 1/4 actual value.
4s, J&J, \$125,000.....	Jan. 1, 1916	State & Co. tax (per M) '99..\$16.00
Total debt Mch. 1, 1900.	\$125,000	Population in 1890 was.... 49,848
Ass'd valuation, real... 9,473,557		Population in 1895 was....60,117
Ass'd valuation, pers'l. 2,733,626		Population in 1900 (est.)...65,000
Ass'd valuation, railroad 626,534		



FORT DODGE.—S. J. BENNETT, Mayor.

Table with columns for Loans (When Due), Water Works Bonds, Refunding Bonds, and Tax valuation, real. Total debt Feb. 25, 1900.. 62,000

FORT MADISON.—SAMUEL ATLEE, Mayor.

Table with columns for Loans (When Due), Refunding Bonds, Sewer Bonds, and Tax valuation, real. Total debt Feb. 25, 1900.. 62,000

IOWA CITY.—W. J. FREEMAN, Clerk.

Table with columns for Loans (When Due), Refunding Bonds, Sewer Bonds, and Tax valuation, real. Total debt Feb. 25, 1900.. 62,000

TAX FREE.—All bonds issued by this city are exempt from taxation.

JEFFERSON COUNTY.—DAVID HOPKIRK, County Treasurer.

Table with columns for Loans (When Due), Court-House Bonds, Poor-House Bonds, and Tax valuation, real. Total debt Aug. 1, 1899.. \$30,000

JOHNSON CO.—A. R. CHENY, County Treas.

Table with columns for Loans (When Due), Court-House Bonds, and Assessed valuation, RR. Total debt Feb., 1900. \$100,000

KEOKUK.—

Keokuk is in Lee County. Its debt, which amounted to over \$600,000 some years ago (caused by the wild issue of bonds in aid of proposed railroads, few of which were built), was in 1900 \$256,000, and is being reduced at the rate of \$4,500 per annum.

Table with columns for Loans (When Due), Graduated Bonds, Refunding Bonds, and Assessed valuation, real. Total debt Feb. 1, 1900.. \$100,000

INTEREST is payable in New York City.

DEBT LIMIT.—City debts in this State are limited by provisions of the State Constitution (see State of Iowa), but the debt of Keokuk was created before Constitutional inhibition took effect.

LEE COUNTY.—WM. F. KIEL, Dep. Treasurer.

Table with columns for Loans (When Due), Compromise Bonds, and Assessed valuation, pers'l. Total debt Jan. 1, 1900.. \$571,000

MARSHALLTOWN.—{ F. G. PIERCE, Mayor. J. G. TROTTER, Clerk.

Table with columns for Loans (When Due), Refunding Bonds, Water-Works Ref'dg Bonds, and Tax valuation, real. Total debt Jan. 1, 1900.. \$71,000

INTEREST on all bonds is payable in Chicago, Ill.

MASON CITY.—GEO. W. BRETT, Mayor.

Table with columns for Loans (When Due), Water Works Bonds, and Sinking fund. Total debt Jan. 1, 1900.. \$36,000

INTEREST is payable at the Chemical National Bank, New York.

MITCHELL CO.—H. S. HOU, Auditor.

Osage is the county seat.

Table with columns for Loans (When Due), Bridge Bonds, and Total debt Feb. 1, 1900.. \$29,052

MONROE CO.—A. C. PABST, Treasurer.

Table with columns for Loans (When Due), Sinking fund, and Total debt Jan. 1, 1900.. 33,500

MUSCATINE.—Muscatine is situated in Muscatine County.

Table with columns for Loans (When Due), Refunding Bonds, and Tax valuation, real. Total debt Jan. 1, 1900.. \$337,600

O'BRIEN COUNTY.—L. T. ALDINGER, Treas.

Table with columns for Loans (When Due), Refunding Bonds, and Assessed valuation, pers'l. Total debt Jan. 1, 1900.. \$98,000

OTTUMWA.—{ T. J. PHILLIPS, Mayor. W. A. STEVENS, Auditor.

Table with columns for Loans (When Due), Refunding Bonds, Paving Bonds, and Assessed valuation, pers'l. Total debt Aug. 1, 1899.. \$30,000

OPTIONAL.—All bonds are optional after five years from date. INTEREST on the railway bonds and on the paving bonds of 1900 is payable at Ottumwa; on the funding and refunding bonds, at the First National Bank Chicago, Ill.

POTTAWATTAMIE CO.—WM. ARND, Treas.

Table with columns for Loans (When Due), Refunding Bonds, and Net debt Feb. 1, 1900.. \$60,000

RED OAK.—Red Oak is situated in Montgomery County.

Table with columns for Loans (When Due), Water Works Bonds, Refunding Bonds, and Net debt Feb. 1, 1900.. \$70,000

INTEREST on the bonds due in 1914 is payable by N. W. Harris & Co., N. Y.; on the \$16,000 ref'ding bonds by the First Nat. B'k, Chicago.

SHELDON SCHOOL DIST.—O'Brien County.

Table with columns for Loans (When Due), Building Bonds, Refunding Bonds, and Total debt Feb. 1, 1900.. \$24,000

INTEREST on the building bonds is payable at the American Exchange National Bank, N. Y.; on the refunding bonds at National Bank of Republic, Chicago.

SIOUX CITY.—A. H. BURTON, Mayor.

Table with columns for Loans (When Due), Refunding Bonds, Improvement Bonds, and Total debt Feb. 1, 1900.. \$24,000

Table with columns for Assumed Indebtedness (Not City Obligations), Library Bonds, and Water Bonds. Total debt Jan. 1, 1902.. \$25,000



INTEREST is payable in New York City.

**TOTAL DEBT.**—The city's bonded debt on February 1, 1900, was \$1,077,600; floating debt, \$78,000; total debt, \$1,155,600; sinking fund and cash assets, \$68,000; net debt, \$1,087,600. This amount includes \$300,000 water debt, but not the \$137,000 of assumed indebtedness, which is not considered city debt.

**ASSESSED VALUATION** in 1899 of real estate was \$4,512,355; personal property, \$1,075,028; railroads, \$235,865; total, \$5,823,248. Property is assessed at 25 per cent of its actual value. In 1899 the total tax rate (per \$1,000) was \$67.50, which included State tax \$3.00, county tax \$11.50, city tax \$31.50, and school tax, \$21.50.

**POPULATION.**—In 1890 it was 37,806; in 1900 (estimated) 48,344.

**SIoux CITY INDEPENDENT SCHOOL DISTRICT.**—  
R. M. DOTT, Secretary.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuat'n 1900.	\$5,583,032
<b>REFUNDING BONDS—</b>		Assessment about 1/4 actual value.	
4s, J&J, \$344,000.....	Jan. 2, 1909	School tax (per \$1,000) '99.	\$21.50
Subject to call after Jan. 2, 1904		Population in 1900 (est.)	45,000
Total debt Feb. 1, 1900..			\$344,000

INTEREST is payable at Fourth National Bank, New York City.

**WApELLO CO.**—JOHN H. SPRY, Treasurer.  
County seat is Ottumwa.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Feb., 1900.	\$114,000
<b>COURT HOUSE BONDS—</b>		Floating debt.....	5,000
5s, J&J, \$30,000.....	July 1, 1900	Total debt Feb. 1, 1900..	119,000
(\$15,000 due y'rlly) to July 1, 1901		Tax valuation, real.....	4,120,171
<b>REFUNDING BONDS—</b>		Tax valuation, personal.	676,525
4 1/2s, A&O, \$50,000. Part y'rlly	Oct. 1.	Tax valuation, railroads.	949,809
\$10,000 in 1900 (and \$20,000 in		Total valuation 1899.....	5,746,505
1901 and 1902.)		Assessment about 1/3 actual value.	
<b>FUNDING BONDS—</b>		State & co. tax (per M.) 1899.	\$7.00
4 1/2s, ..... \$20,000... 1901 to 1907		Population in 1890 was.....	30,426
(\$5,000 yearly on Oct. 1.)		Population in 1900 (est.)	35,000
4 1/2s, ..... \$14,000... 1908-1909			
(\$7,000 yearly on Oct. 1.)			

**WATERLOO.**—{ J. W. KRAPPFEL, Mayor.  
H. C. SCHULTZ, City Clerk.  
County seat of Black Hawk County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 25, 1900	\$67,000
<b>FUNDING &amp; REFUNDING BONDS—</b>		Tax valuation, real.....	1,542,571
4 1/2s, ..... \$59,000....	May 1, 1917	Tax valua'n, personal....	629,174
Subject to call after 1902-'07 '12.		Total valuation, 1899....	2,171,765
Interest at Nat. Park Bank, N. Y. C.		Assess't is about 1/4 actual value.	
Bonded debt Feb. 25, 1900		Tot. tax (p. \$1,000), '99.....	\$46.30
Floating debt.....		Popula'n in 1899 (est.).....	12,000
			8,000

**WEBSTER CITY.**—This city is the county seat of Hamilton County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, 1900.	\$38,000
<b>ELECTRIC LIGHT BONDS—</b>		Floating debt.....	2,000
6s, J&D, \$10,000.....		Total debt Jan. 1, 1900 ..	40,000
<b>CONSOLIDATED AND FUNDING BONDS—</b>		Assessed valuation 1899..	809,149
6s, J&D, \$13,000.....		Assessment about 1/4 actual value	
5s, M&N, 15,000.....	Nov. 1, 1912	Total tax (per \$1,000) '99..	\$53.00
Interest payable in N. Y. City.		Population 1890.....	2,829
		Population 1899 (est.)....	6,000

**WEBSTER CO.**—County seat is Fort Dodge.

Bond'd debt Jan. 1, 1899..	\$42,000	Total valuation 1899..	\$6,518,707
County has no floating debt.		Assessment is 1/4 actual value.	
Assessed valuat'n, real	\$4,868,675	State & Co. tax (per M.), '99.	\$14.00
Assessed val., person'l.	947,657	Population in 1890 was.....	21,582
Assessed val., railroads	732,375	Population 1898 (est.).....	30,000

**WOODBURY CO.**—J. A. MAGOUN, JR., Treas.

County seat is Sioux City. [\$175,000 judgment bonds, were offered for sale April 5, 1900, V. 70, p. 655.]

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuat'n, real.	\$3,396,738
<b>FUNDING BONDS—</b>		Assessed val., personal.	1,817,213
5s, ..... \$13,000....	July 1, 1901	Assessed val., railroads.	608,576
4 1/2s, J & D, 238,000....	June 15, '05	Total valuation 1899..	10,822,517
4 1/2s, ..... 65,000....	July 1, 1906	Assessment is 1/4 actual value.	
<b>REFUNDING BONDS—</b>		State & Co. tax (per M), '99..	\$17.50
3 1/2s, ..... \$150,000....	May 1, 1914	Population 1890 was.....	55,632
Bonded debt Jan. 1, 1900.		Population 1880 was.....	14,996
Floating debt .....		Population 1900 (est.).....	60,000
Total debt Jan. 1, 1900....			660,021

INTEREST is payable at the office of the County Treasurer.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding places in Iowa which have reported a bonded indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Popula- tion '90.
Emmet Co.....	\$20,000	\$3,500	\$2,085,570	\$13.60	8,000
Hamburg, Fremont Co	18,466		218,963	50.00	1,634
Hampton Sch. Dist...	18,000		371,102	75.75	3,000
Knoxville Sch. Dist...	26,000		820,625	21.00	3,500
Marion Sch. Dist.....	26,500		656,471		*5,000

\* Later estimate of population.

**State of Missouri.**

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act June 4, 1812) - Dec. 7, 1812  
Admitted as a State (Act March 6, 1820) - Aug. 10, 1821  
Total area of State (square miles) - - - - - 69,415  
State Capital, - - - - - Jefferson City  
Governor (term expires Jan., 1901), - - - Lon. V. Stephens  
Sec'y of State (term expires Jan., 1901), Alex. A. Lesueur  
Treasurer (term expires Jan., 1901), - - - Frank L. Pitts  
Auditor (term expires Jan., 1901) - - - James M. Seibert

Legislature meets biennially in odd years on the first Wednesday after the first Monday of January, and there is no limit to length of sessions; but after the first seventy days members can draw only a dollar a day for their services, except every tenth year, when the statutes are revised, at which session members are allowed \$5.00 per day for 120 days. A session of this kind was held in 1899.

**HISTORY OF DEBT.**—The interesting details of Missouri's eventful history in debt-making and debt-paying will be found on page 111 of the STATE AND CITY SUPPLEMENT for April, 1893. The details of the debt on Jan 1, 1899, were as follows:

<b>LOANS—</b>	<i>When Due.</i>	<i>Cert's of indebt. to State fund—</i>	
<b>STATE FUNDING 5-20s—</b>		<b>SCHOOL FUND:</b>	
3 1/2s, J&J, \$5,000....	July 1, 1907	6 p. c., July 1, \$2,909,000..	1911
Subject to call at any time.		5 p. c., semi-an., 249,000..	.....
3 1/2s, J&J, \$700,000....	Oct. 1, 1907	Total.....	3,158,000..
Subject to call at any time.		<b>SEMINARY FUND:</b>	
3 1/2s, J&J, \$2,937,000.	Jan. 1, 1908	6 p. c., Jan. 1, \$122,000..	1911
Subject to call at any time.		5 p. c., J&J, 463,881..	.....
		5 p. c., J&J, 646,953..	1911
		Total.....	\$1,235,839

PAR VALUE OF BONDS.—The bonds are for \$1,000 each.

INTEREST is payable at the Amer. Exchange Nat. Bank, N. Y. City.

**TOTAL DEBT, ETC.**—The subjoined statement shows Missouri's total debt on dates named.

	<i>Jan., 1900.</i>	<i>Jan. 1, 1899.</i>	<i>Apr. 1, 1898.</i>
Total bonded debt.....	\$2,847,000	\$3,642,000	\$4,200,000
School & sem'ry certifi'c's	4,393,839	4,393,839	4,369,839
Total debt.....	\$7,240,839	\$8,035,839	\$8,569,839

Under a provision of the State Constitution at least \$250,000 of State indebtedness must be retired annually. The total debt, including accrued interest, &c., on Jan. 1, 1865, was \$36,094,908.

**ASSESSED VALUATION.**—The State's assessed valuation (about one-fourth actual value) and tax rate have been as follows. This valuation does not include valuation of railroads, bridges and telegraphs, which amounted in 1898 to \$89,759,694, or of machinery, tools, merchandise, etc., as taxed on "merchants' and manufacturers tax books," which amounted in 1898 to \$55,125,824.

<i>Years.</i>	<i>Assessed Valuation</i>	<i>Tax Rate.</i>	<i>Years.</i>	<i>Assessed Valuation.</i>	<i>Tax Rate</i>
1898....	\$971,935,839	2.50	1889.....	\$756,283,894	3.00
1897....	976,754,152	2.50	1888.....	738,421,033	4.00
1896....	952,576,356	2.50	1885.....	684,446,002	4.00
1895....	938,202,003	2.50	1880.....	532,692,043	4.00
1894....	931,853,800	2.50	1875.....	556,444,456	4.50
1893....	861,426,560	2.50	1870.....	559,082,559	5.00
1892....	853,754,205	2.50	1865.....	262,354,932	.....
1891....	826,141,721	3.00	1863.....	198,602,216	.....
1890....	805,668,844	3.00	1860.....	296,552,806	.....

**DEBT LIMITATION.**—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities.

FIRST, with respect to the State, the regulations are full and specific. They are found in article 4, sections 44, 45 and 46, which we subjoin.

ARTICLE 4, Section 44. (General Assembly not to contract debts except as herein.) The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability on behalf of the State, or to issue bonds or other evidences of indebtedness thereof, except in the following cases:

First, In renewal of existing bonds, when they cannot be paid at maturity out of the sinking fund or other resources.

Second, on the occurring of an unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred, upon the recommendation of the Governor first had, shall not exceed the sum of two hundred and fifty thousand dollars for any one year, to be paid in not more than two years from and after its creation.

Third, on the occurring of any unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred or to be incurred shall exceed the sum of two hundred and fifty thousand dollars for any one year, the General Assembly may submit an act providing for the loan, or for the contracting of the liability, and containing a provision for levying a tax sufficient to pay the interest and principal when they become due (the latter in not more than thirteen years from the date of its creation), to the qualified voters of the State, and when the act so submitted shall have been ratified by a two-thirds majority, at an election held for that purpose, due publication having been made of the provisions of the act for at least three months before such election, the act thus ratified shall be irrevocable until the debt thereby incurred shall be paid, principal and interest.

SECTION 45. (State's credit not to be loaned.) The General Assembly shall have no power to give or to lend, or to authorize the giving or lending of the credit of the State in aid of or to any person, association or corporation, whether municipal or other, or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation whatsoever.

SECTION 46. (Public money, grant of prohibited.) The General Assembly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of value to any individual, association of individuals, municipal or other corporation whatsoever. Provided, That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

The foregoing sections cover all phases of State indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.



SECOND, with regard to cities and other municipalities, the provisions are in like manner full and wisely constructed. There are three—section 47 in article 4, section 6 in article 9 and section 12 in article 10. We give them complete below.

ARTICLE 4, Section 47. (*Municipalities, loaning credit of.*) The General Assembly shall have no power to authorize any county, city, town or township, or other political corporation or sub-division of the State now existing, or that may be hereafter established, to lend its credit, or to grant public money or thing of value in aid of or to any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association or company.

ARTICLE 9, Section 6. (*Municipalities not to subscribe to capital stock of corporations.*) No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation or association, or make appropriation or donation, or loan its credit to or in aid of any such corporation or association, or to or in aid of any college or institution of learning or other institution, whether created for or to be controlled by the State or others. All authority heretofore conferred for any of the purposes aforesaid by the General Assembly, or by the charter of any corporation, is hereby repealed: *Provided, however,* That nothing in this Constitution contained shall affect the right of any such municipality to make such subscription where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption, or to prevent the issue of renewal bonds, or the use of such other means as are or may be prescribed by law for the liquidation or payment of such subscription, or of any existing indebtedness.

ARTICLE 10, Section 12. (*Municipal indebtedness, limit of.*) No county, city, town, township, school district or other political corporation or sub-division of the State shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, without the assent of two-thirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the assessment next before the last assessment for State and county purposes, previous to the incurring of such indebtedness: *Provided,* That with such assent any county may be allowed to become indebted to a larger amount for the erection of a court-house or jail. *And provided further,* That any county, city, town, township, school district, or other political corporation or sub-division of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for payment of the principal thereof, within twenty years from the time of contracting the same.

It is scarcely necessary to add anything to the foregoing. The sections given make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5 per cent of valuation, *except* that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, and finally (4) that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years. These provisions are certainly very conservative.

POPULATION OF STATE.—The population of Missouri has been as follows in the years named.

1890.....	2,679,184	1860.....	1,182,012	1830.....	140,455
1880.....	2,168,380	1850.....	682,044	1820.....	66,557
1870.....	1,721,295	1840.....	383,702	1810.....	19,783

The proportion of the colored population was 6.70 per cent in 1880 and 5.75 per cent in 1890. In number blacks were 90,040 in 1850; 118,503 in 1860; 118,071 in 1870; 145,350 in 1880, and 154,131 in 1890.

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF MISSOURI.

NOTE.—For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.  
The American Exchange National Bank has been appointed the State's fiscal agents in New York City.

ADAIR CO.—W. R. HALLOWAY, Co. Clerk.

County seat is Kirksville.

LOANS—	When Due.	Tax valuation 1899.....	\$4,959,125
COURT HOUSE & JAIL BONDS—		Assessment is 1/2 actual value.	
5s, .....	\$50,000.....	1902	State & Co. tax (per M.) '99...\$9.50
		Population in 1890 was.....	17,417
		Population in 1880 was.....	15,190
		Population in 1900 (est.).....	24,000

Interest payable by St. L. Nat. Bk.  
Total debt Jan. 1, 1900. \$50,000

BENTON CO.—W. L. MORGAN, Co. Clerk.

County seat is Warsaw. A sinking fund for redemption of the bonds is provided by a tax of \$2.00 per \$1,000 on the assessed valuation.

LOANS—	When Due.	Tax valuation, pers'l.....	\$1,082,628
REFUNDING BONDS—		Tax valuation RR. abt.	101,665
5s, Feb., .....	\$287,500.....	July 1, 1912	Total valuation 1899... 3,443,068
		Assessment is 2/3 actual value.	
		Total tax (per M.) '99 about	\$18.00
		Population 1890 was.....	14,973
		Population 1899 (est.).....	18,500

Subject to call after July 1, 1902  
Total debt July 1, 1899.. \$287,500  
Sinking fund .....

INTEREST is payable in St. Louis at National Bank of Commerce.

BLOOMINGTON.—This township is in Buchanan Co.

LOANS—	When Due.	Bonded debt Jan., 1899..	\$35,000
REFUNDING BONDS—		Taxable wealth 1896....	300,000
5s, \$35,000.....	1900-'15	Population in 1890 was.....	1,357

BLUE.—T. T. CRITTENDEN, JR., County Clerk.

This township is in Jackson County.

LOANS—	When Due.	Total debt Apr. 1, 1900..	\$100,000
RR. AID \$1,000 BONDS—		Tax valuation 1899.....	5,620,871
7s, J&J, \$100,000.....	July 1, 1903	Population in 1890 was.....	10,533

INTEREST at Ninth National Bank, New York City.

BUCHANAN CO.—R. M. NASH, Clerk.

The county seat is St. Joseph.

LOANS.	When due.	Total debt Aug. 1, 1899.	\$354,300
COMPROMISE R. R. BONDS—		Sinking fund.....	85,000
5&6s, Aug. 1, \$354,300. Aug. 1, 1901		Net debt Aug. 1, 1899..	269,300
		Assessed val'n, real.....	20,000,000
		Asses-ed val'n, pers'l..	5,000,000

Interest payable in New York at American Exchange Nat. Bank.

Assessed val'n, RR., etc.	\$2,500,000	State & Co. tax (per M.) '98..	\$7.00
Ass'd val., mer. and man.	2,300,000	Population in 1890 was....	70,100
Total valuation 1899....	29,800,000	Population in 1899 (est.)....	85,000
Assessment is 1/2 actual value.			

TAX FREE.—Bonds issued by this county are exempt from taxation.

BUFFALO.—This is a township in Pike County.

LOANS—	When Due.	Valuation, etc.—	
REFUNDING BONDS—		Total debt July 1, 1899..	\$19,500
5s, Jan., \$10,500.....	Jan. 1, 1909	Tax valuation 1899.....	2,186,550
		Population 1890 was.....	7,889
		Population 1899 (est.).....	10,000

All b'ds optional since Jan. 1, 1899

INTEREST payable by Merch.-Laclede Nat. Bank, St. Louis, Mo.

BUTLER COUNTY.—G. C. ORCHARD, Clerk.

County seat is Poplar Bluff.

LOANS—	When Due.	Floating debt .....	22,218
REFUNDING BONDS—		Sinking fund.....	9,761
5s, Mar., \$30,000.....	Mar. 1, 1920	Net debt Feb. 23, 1900....	44,757
		Tax valuation 1899....	\$3,850,000
		Assessment about 2/3 actual value.	
		State & Co. tax (per M) 1900.	\$8.50
		Population in 1890 was....	10,164
		Population in 1900 (est.)...	16,000

Bonds optional after 1900.  
COURT HOUSE BONDS—  
6s, F&A, \$2,300..... Feb. 1, 1907  
Subject to call.  
Total debt..... \$54,518  
Bonded debt Feb. 23, 1900. \$32,300

CALLAWAY CO.—The county seat is Fulton.

LOANS.	When due.	Net debt Sept. 15, 1898..	\$228,500
* REFUNDING RR. BONDS—		Assessed val'n, real....	4,055,440
5s, Aug., \$53,500.....	Aug. 1, 1907	Assessed val'n, pers'n'l.	1,852,345
		Assessed val'n, RR., etc.	868,323
		Total valuation 1898.....	6,776,108
		Assessm't abt. 50 p. e. actual val.	
		Total tax (per \$1,000).....	\$16.70
		Population in 1890 was.....	25,131
		Population in 1895 (est.)....	27,000

Subject to call at any time.  
4s, M&N, \$150,000..... 1917  
(\$100,000 subject to call after 1902; balance after 1904.)  
Total debt Sept. 15, 1898. \$233,500  
Sinking fund..... 5,000  
\* 5 bonds of \$500 each; the remainder \$1,000 each.

INTEREST on the 5s is payable at Nat. Bk. of Commerce, N. Y., and Fulton, Mo.; on the 4s at the Union Trust Co., St. Louis, Mo.

CALUMET.—This is a township in Pike County.

LOANS—	When Due.	REFUNDING BONDS—	
REFUNDING BONDS—		3 1/2s, F&A, \$40,000.....	
5s, Feb. \$10,500.....	Jan. 1, 1909	Total debt Aug. 1, 1899..	\$84,500
		Taxable wealth '99 (abt)	2,225,000
		Population in 1890 was.....	4,096
		Population in 1898.....	6,000

Subject to call.  
5s & 4s, \$30,000..... Apr. 1, 1928  
(Subject to call 1908.)

INTEREST on 5s & 4s payable at Merchants' Laclede Nat'l Bank; on 3 1/2s at the Mississippi Valley Trust Co., St. Louis, Mo.

CAMP BRANCH.—GEO. A. DUNN, Co. Clerk.

This township is in Cass County.

LOANS—	When Due.	Tax valuation 1899.....	\$567,125
REFUNDING BONDS—		Tax rate (per \$1,000), '99	24.00
5s, .....	\$50,000.....	Nov. 19, 1917	Population in 1890 was.....
		Population in 1900 (est.).....	2,000

Subject to call Nov. 19, 1907  
Bonded debt Feb. 1, 1900 \$50,000

CAPE GIRARDEAU—

This city is in Cape Girardeau County.

LOANS—	When Due.	Tax valuation, real.....	\$713,610
FUNDING—		Tax valuation, personal..	195,425
5s, M&S, \$47,000.....	Mar. 1, 1910	Total valuation 1896....	909,035
		Assessment is 1/3 actual value.	
		Total tax (per 1,000).....	\$30.50
		Population in 1890 was.....	4,297
		Population in 1880 was.....	3,889
		Population 1897 (estimated)	5,000

Subject to call in 1900 & 1905  
NORMAL SCHOOL—  
8s, J&J, \$41,500..... Jan. 1, 1905  
Subject to call.  
Total debt July 1, 1898.. \$89,000

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.

CAPE GIRARDEAU.—

This township is in Cape Girardeau County.

LOANS—	When Due.	Bonded debt July 1, '98.	\$144,000
COMPROMISE RR. BONDS:		Tax valuation 1898.....	1,329,700
4s-5s, May, \$139,000.....	May 1, 1909	Assessment about 2-5 actual value.	
		Total tax per \$1,000 '97....	\$12.00
		Population in 1890 was.....	6,014
		Population in 1880 was.....	5,791

Subject to call.  
4 per cent before 1899—after 5.  
Interest is payable at St. Louis.

CARROLLTON.—W. A. KINSEY, Clerk.

This city is the county seat of Carroll County.

LOANS—	When Due.	Asses'd val., 1899 (abt.)	\$2,300,000
SEWER AND PAVING BONDS—		Total tax (per M.), 1899.....	17.50
4s, F&A, \$50,000.....	1900 to 1919	Population 1890 was.....	3,878
		Population 1900 (est.).....	7,000

(\$2,500 due yearly on Feb. 1.)  
Bonded debt Apr. 1, 1900. \$50,000

CARTHAGE.— { CHAS. O. HARRINGTON, Mayor.  
R. LUNDY, Clerk.

This city is in Jasper County.

Bonds have been sold to refund the \$14,000 funding bonds maturing May 10, 1900.

LOANS—	When Due.	COURT HOUSE BONDS—	
FUNDING BONDS—		5s, F&A, \$8,500.....	Aug. 1, 1911
5s, M&N, \$14,000.....	May 10, 1900	Subject to call at any time.	
		Interest is payable at St. Louis.	
		Bonded debt Feb., 1900..	\$72,000
		Tax valuation, real.....	1,632,800
		Tax valuation, personal..	785,257
		Total valuation 1899....	2,418,057
		Assessment about 1/3 actual value.	
		Total tax (per \$1,000) '99..	\$32.00
		Population in 1890 was.....	7,981
		Population 1900 (local est.)..	14,000

REF'D'G COURT HOUSE BONDS—  
4s, F&A... 25,000..... Aug. 1, 1911  
(Optional, \$3,000 yearly after 1903 and \$10,000 after 1908.)  
ELECTRIC LIGHT BONDS—  
5s, M&N, \$25,000 . May 1, 1919  
(\$10,000 optional after 1904, \$10,000 after 1909 and \$5,000 after 1914.)

CASS COUNTY.—GEO. A. DUNN, Clerk.

The county seat is Harrisonville.

LOANS—	When Due.	Val'tion, railroads, etc.	\$1,597,508
REFUNDING BONDS—		Total valuation 1898....	9,276,251
4s, .....	\$150,000.....	April 1, 1919	Total valuation 1899....
		Assessment is 1/3 actual value.	
		Total tax (per \$1,000) '99..	\$24.00
		Population in 1890 was....	23,301
		Population in 1900.....	32,340

4s, Jan., 420,600..... Jan. 1, 1913  
Subject to call from '03 to '08.  
Bonded debt Feb., 1900. \$570,600  
Assessed val'n, real..... 6,023,762  
Assessed val'n, pers'n'l. 1,654,981

INTEREST on the 4 per cent bonds is payable at St. Louis, Mo. Interest is paid on the refunding bonds only.



CHARITON.—A. J. FURR, Co. Treasurer.

This township is in Howard County. LOANS— When Due. Bonded debt Feb. 2, 1900. \$40,000

CHILLICOTHE.—J. E. WATKINS, City Clerk.

This city is in Livingston County. LOANS— When Due. Total tax rate (per M.), '99. \$30.00

CLARK CO.—GEO. E. McHUGH, Treasurer.

The county seat is Kahoka. LOANS— When Due. Total debt Feb. 24, 1900. \$219,500

CLINTON COUNTY.—E. McWILLIAMS, Clerk.

County seat is Plattsburg. LOANS— When Due. Bonds are exempt from taxation

COLE COUNTY.—L. D. GORDON, Co. Treas.

The county seat is Jefferson City. LOANS. When due. Interest payable at Jefferson City.

DADE CO.—C. W. MONTGOMERY, Clerk.

The county seat is Greenfield. LOANS. When due. Sinking fund. \$24,000

DALLAS CO.—B. F. JOHNSON, County Clerk.

County seat is Buffalo. A judgment was granted in 1893 by the U. S. District Court against Dallas County for \$710,000 of unrecognized railroad bonds.

FRANKLIN CO.—County seat is Union.

LOANS— When Due. Assessed valuation 1898. \$7,359,561

GALLATIN.—

City in Daviess County. Arrangements are being made to pay off the floating debt. LOANS— When Due. Floating debt. \$2,000

GRAND RIVER.—GEO. A. DUNN, Co. Clerk.

This is a township in Cass County. LOANS— When Due. Valuation, etc.— Bonded debt Feb. 1, 1900. \$162,000

GREENE COUNTY.—H. INGRAM, Treasurer.

County seat is Springfield. LOANS— When Due. Net debt Mar. 1, 1900. \$279,700

GRUNDY CO.—J. W. SCHOOLER, Co. Clerk.

County seat is Trenton. LOANS— When Due. Tax valuation, real. \$3,557,043

HANNIBAL.—C. F. SHEPHERD, Clerk.

Hannibal is situated in Marion County. LOANS— When Due. Total debt Feb. 1, 1900. \$51,506

HENRY CO.—Wm. L. PINKSTON, Treasurer.

The county seat is Clinton. LOANS— When Due. Total debt Jan. 1, 1900. \$552,000

HIGGINSVILLE.—This city is in Lafayette County.

LOANS— When Due. Net debt Jan. 1, 1900. \$19,500

INDEPENDENCE SCHOOL DISTRICT.

—R. D. WIRT, Secretary.—In Jackson County. This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

County seat is Independence. LOANS— When Due. Tax valuation, pers'l. \$24,844,933

\* Personal property includes railroads, manufacturers, merchandise and banks.

JEFFERSON CITY.—

Jefferson City is situated in Cole County. LOANS— When Due. STREET IMPROVEMENT BONDS—

JEFFERSON CITY SCHOOL DIST.—A. M. Hough, Sec'y.

LOANS— When Due. Total debt July 15, 1899. \$28,500



JOPLIN.—(J. H. SPENCER, Mayor. E. C. H. SQUIRE, Clerk. Joplin is in Jasper County. \$12,000 of the refunding bonds are owned by the city.

Table with columns: LOANS - When Due., Tax valuation, real, Tax valuation, personal, Total valuation 1899, City tax rate, Population in 1890, Population in 1900, Joplin School District, REFUNDING BONDS - When Due., Tax valuation, real, Tax valuation, personal, Total valuation 1899, City tax rate, Population in 1890, Population in 1900.

KANSAS CITY.—(JAMES M. JONES, Mayor. HANS LUND, Comptroller. Kansas City is situated in Jackson County. On Feb. 1, 1898, Kansas City annexed the city of Westport and assumed the latter's debt of \$106,900. The park fund certificates are not considered a city debt, being payable by special assessment on property in the park district.

Table with columns: LOANS - When Due., SPECIAL ASSESSMENT BONDS - Park Fund Certifcs., Ser. B & C, WATER-WORKS BONDS - BUILDING BONDS - FUNDING BONDS -

INTEREST on the Kansas City water-works bonds is payable at the National Bank of the Republic, New York City; on all other Kansas City bonds at the Ninth National Bank, New York; on the Westport water and building bonds by N. W. Harris & Co., N. Y., and on the Westport funding bonds by the New York Security & Trust Co., N. Y. C.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC. - Feb. 1, 1900, Aug. 1, '99, Feb. 1, '99, Aug. 15, '98.

The figures of total debt include the water debt, amounting in 1900 to \$3,062,000. The city has no floating debt and the surplus income received by it from the water works, after paying all operating expenses and the annual interest on the entire city debt, is now about \$152,000.

A sinking fund is provided by the laws of Missouri calculated to extinguish the total debt of the city in about 20 years without reducing the amount appropriated for current expenses and improvements and without increasing taxation.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Table with columns: Year, Real Estate, Personal Property, Merchants, Banks, etc., Total, City Tax per \$1,000.

\* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.

POPULATION.—In 1890 the population was 119,668; in 1880 it was 55,785; in 1870 it was 32,260. Population in 1899 (estimated), 180,000.

KANSAS CITY SCHOOL DISTRICT—R. L. Yeager, President of Board of Education. W. E. Benson, Secretary.

This district is a distinct and separate corporation, having no connection whatever with the city or county governments.

Table with columns: LOANS - When Due., LOANS - When Due., BUILDING BONDS - RENEWAL BONDS -

INTEREST is payable at the Ninth Nat'l B'k and Kountze Bros., N. Y. DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is \$2,100,000.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR., County Clerk.—Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

Table with columns: LOANS - When Due., Tax valuation, p'rson'l., Total valuation 1899, Assessment 30% to 40% actual val., Total tax (per \$1,000) '98, Population in 1890, Population in 1897.

LACLEDE CO.—J. A. SHIELDS, Clerk. County seat is Lebanon.

Table with columns: LOANS - When Due., Sinking fund (about), Net debt Mar. 1, 1900, Ass'd valuation, real, Ass'd val'n, pers'l & RR., Total valuation 1899, Assessment about 1/3 actual value, State & Co. tax (per M) '99, Population in 1890, Population 1900 (est.).

INTEREST on the redemption bonds is payable at the Third Nat. Bank and on the refunding bonds at the Union Trust Co., St. Louis.

LAFAYETTE CO.—F. THORNTON, Clerk. County seat is Lexington. The bonds were issued in aid of railroads, for funding county warrants, and to pay interest on debt.

Table with columns: LOANS - When Due., Tax valuation, 1898, Tot. tax (per \$1,000) 1897, Population in 1890, Population in 1890 was, Population in 1890 was.

INTEREST is payable in New York City at the Bank of America.

LEXINGTON.—F. THORNTON, Co. Clerk. This township is in Lafayette County.

Table with columns: LOANS - When Due., FUNDING BONDS - REFUNDING BONDS -

INTEREST on the 3 1/2s is payable in St. Louis, Mo.; on the other bonds at the office of the County Treasurer.

LINCOLN CO.—County seat is Troy.

Table with columns: LOANS - When Due., REFUNDING BONDS (1888) - Sinking fund, Tax valuation, real, Tax val'n, pers'l, RR. & Co., Total valuation 1900, State & Co. tax (per M) '99, Population in 1890, Population in 1899 (est.).

INTEREST on 5% bonds is payable in New York by National Bank of Commerce. On the 4% bonds in St. Louis at the Union Trust Co.

LOUISIANA.—HARRY POUCHER, City Clerk. This city is in Pike County.

Table with columns: LOANS - When Due., REFUNDING BONDS OF 1889 - Total valuation 1899, Assessment is 2/3 actual value, State & co. tax (per M) '99, City tax (per \$1,000), Population in 1890, SCHOOL DISTRICT BONDS -

All of the bonds are exempt from city tax. INTEREST is payable at St. Louis.

MACON.—County seat of Macon County.

Table with columns: LOANS - When Due., RENEWAL FUNDING - Assessed valuation, Real valuation (est.), Population in 1890, Population in 1897 (est.).

MACON COUNTY.—P. J. BURTON, Clerk. County seat is Macon City. The bonds described below are all in litigation.

Table with columns: LOANS - When Due., M. & M. R. R. AID - Total bonds Mar. 1, 1900, Tax valuation, 1899, State, Co., & b'd tax (p. M.) '99, Population in 1890, Population in 1900 (est.).

MARION.—S. A. STUCKEY, Co. Clerk. This township is in Jasper County.

Table with columns: LOANS - When Due., FUNDING BONDS 1891 - Bonded debt Mar. 1, 1900, Tax valuation 1899, Total tax (per \$1,000) '99, Population in 1890, Population in 1880 was.

INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.—WM. B. DRESCHER, Presiding Judge of Marion County.—This township is in Marion County.

Table with columns: LOANS - When Due., RAILROAD BONDS - Total debt Apr. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, State, Co., & ro. tax (per M.) '99, Population in 1890, Population in 1897 (est.).

All bonds are payable at the Boatmen's Bank, St. Louis.

MOBERLY.—Moberly is in Randolph County.

Table with columns: LOANS - When Due., REFUNDING BONDS - Tax valuation, real, Tax valuation, person'l., Total valuation 1898, Tax value is 1/3 of the actual value, Tax rate (per \$1,000), Population 1890 was, Population in 1898 (est.).

INTEREST is payable in St. Louis at State and Third Nat. Banks.

MORGAN CO.—County seat is Versailles.

Table with columns: LOANS - When Due., RAILROAD BONDS - Tax val., per, and RRs., Total valuation 1898, Assessment is 3/4 actual value, Total tax (per \$1,000) '96, Population in 1880 was, Population in 1890 was.

MT. PLEASANT.—This township is in Bates County.

Table with columns: LOANS - When Due., REFUNDING BONDS - Bonded debt Feb. 25, 1900, Tax valuation 1898, Population in 1890 was.

INTEREST is payable at State Bank, St. Louis.



PETTIS CO.—R. H. GRAY, County Clerk.

County seat is Sedalia.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment is 1/3 actual value., State & Co. tax (per M.) '99., Population 1890 was., Population 1900 (local est.).

INTEREST is payable at New York City.

PIERCE CITY.—This city is in Lawrence County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Assessed valuation, per'l., Total valuation 1898., Assessment about 2/5 actual value., Tax rate (per \$1,000) 1898., Population in 1890 was., Population in 1899 (est.).

INTEREST is payable at the National Bank of Commerce St. Louis.

PLATTE COUNTY.—J. C. HATTON, Treas.

County seat is Platte City.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment about 1/3 actual value., State & Co. tax (per M.) '99., Population in 1890 was., Population in 1898 (est.).

PLEASANT HILL.—GEO. A. DUNN, Co. Clk.

This township is in Cass County.

Table with columns: LOANS—, RAILROAD AID BONDS—, When Due., Total valuation 1900., Total tax (per M.) 1900., Population in 1890 was., Population in 1900 (est.).

POLK.—GEO. A. DUNN, County Clerk.

Polk Township is in Cass County.

Table with columns: LOANS—, RAILROAD AID BONDS—, When Due., Assessment is 1/3 actual value., Tax rate (per \$1,000) 1900., Population in 1890 was., Population in 1880 was., Population in 1900 (est.).

OPTIONAL.—Thirteen thousand dollars of the township's bonds are subject to call each year on January 1, 1903 and 1908.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

POPLAR BLUFF.—This city is in Butler County.

Table with columns: LOANS—, BRIDGE AND SEWER BONDS—, SCHOOL BONDS—, When Due., WATER BONDS, 6s, A&O, \$20,000., Optional after Apr. 2, 1903, Total debt July 1, 1898., Total valuation 1897., Assessment is 1/4 @ 1/2 actual value., City tax (per \$1,000) '97., Population in 1890 was., Population in 1898 (est.).

INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

PUTNAM CO.—G. E. McCUTCHEN, Treasurer.

County seat is Unionville.

Table with columns: LOANS—, RAILROAD BONDS—, When Due., Tax valuation, personal \$1,257,831, Tax val'n, railroads, etc. 273,299, Total valuation 1898., Total valuation 1899., Assessment about 2-5 actual value., State & Co. tax (per M.) '99., Population in 1890 was., Population in 1900 (est.).

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in St. Louis on the \$3,500 at the Third National Bank and on the \$40,000 at the Continental National Bank.

RALLS COUNTY.—J. S. BRISCOE, Clerk.

County seat is New London.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, real., Tax valuation, person'l., Tax val'n, RR. & merch., Total valuation 1899., Assessment about 40% actual val., Total tax (per \$1,000), Population in 1890 was., Population 1900 (est.).

INTEREST on the 5s is payable at Boatman's Bank, St. Louis; on the 4s at the Mississippi Valley Trust Co., St. Louis.

ST. CLAIR CO.—J. D. GLINN, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

Table with columns: TEBO & NEOSHO R.R. AID BONDS—, 10s, \$231,000., July 1, 1890, Assessed valuation, '98., Population in 1890 was., Population in 1880 was.

ST. JOSEPH.—J. F. JOHNSON, Comptroller.

St. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of \$33,000.

Table with columns: LOANS—, FUNDING—, When Due., Sinking fund., Not debt Feb. 1, 1900., Tax valuation, real., Tax valuation, person'l., Total valuation 1899., Assessment about 1/2 actual value., Tax rate (per \$1,000) '99., Population in 1890 was., Population in 1900 (est.).

INTEREST is payable in New York at National Bank of Commerce.

ST. JOSEPH SCHOOL DIST.—H. H. SMITH, Secy.

The School District bonds are not a part of the municipal debt; interest is paid from county levy. The value of the school property in January, 1900, was \$625,000.

Table with columns: LOANS—, When Due., Bond debt Feb. 23, 1900, Tax valuation, real., Tax valuation, personal, Total valuation 1899., School tax (per \$1,000) 1899., Population 1900 (est.).

ST. LOUIS.—{ HENRY ZIEGENHEIN, Mayor. ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

Table with columns: LOANS—, GAS CO. JUDGMENT—, PURCHASE BLOCK 121—, RENEWALS—, LOANS—, RENEWALS—(Con.)—, When Due., 4s, g, J&D, \$950,000g. June 1, 1905, 6s, A&O, \$245,000. Apr. 10, 1906, 4s, g, A&O, \$1,559,000g. Ap. 10, 1908, 4s, g, M&N, \$513,200g. Nov. 2, 1911, 4s, g, M&N, \$1,155,000g. Nov. 1, 1912, 4s, g, A&O, \$257,000g. Oct. 1, 1913, 4s, g, J&D, \$2,000,000g. June 1, 1914, 4s, g, J&J, 1,985,000g. July 1, 1913, 3-65s, g, J&D, \$2,844,100g. J'e 25, '07, 3-65s, g, M&N, 975,000g. May 1, 1915, 3-50s, g, J&D, 593,000g. June 1, 1918, 3-50s, g, F&A, 275,000g. A'g. 1, 1919, 3-50s, g, J&D, 12,000g. J'ne 2, 1920, 3-50s, J&D, 675,000. Dec. 1, 1909, ST. LOUIS COUNTY BONDS ASSUMED, PARK PURPOSES—, 6s, g, A&O, \$1,900,000g. Apr. 1, 1905

GOLD BONDS.—All the city's bonds are payable, principal and interest, in gold, except the \$245,000 6s issued for purchase of Block 121.

INTEREST on all bonds is payable in New York City—on the Purchase of Block 121 6s, at the National Bank of the Republic; on the Park bonds at the National Bank of Commerce. Interest on the bonds payable in £ sterling, on those maturing in 1912, 1914 and 1915 and on the 3 1/2s of 1909 and 1918, is payable at the National Bank of Commerce, New York, or at the National Bank of Scotland (Limited), London, at the rate of \$4.8665 per pound sterling. Interest on all other bonds is payable at the National Bank of Commerce, N. Y., or at the office of J. S. Morgan & Co., London, at the option of the holder.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows St. Louis's total municipal debt and the water debt, &c.

Table with columns: Jan. 2, 1900, April 10, 1899, April 13, 1896, Total bonded debt, Water, debt included.

NOTE.—Under the charter the Municipal Assembly must appropriate \$1,200,000 annually with which to pay debt and the interest thereon. That portion of each annual appropriation not required for the payment of the interest constitutes the sinking fund for redemption of the debt existing April 7, 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4 per cent, the debt for which this sinking fund was established will be extinguished in 1927.

CITY PROPERTY.—The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1898-99 was \$1,379,361 and net operating expenses and cost of collecting water rates were \$521,250. In addition to the water works the city owns its hospitals, insane asylums and poor house, city hall, court house, jail, house of correction and work house, engine houses, markets, police stations, parks, etc.

ASSESSED VALUATION.—The city's assessed valuation (about 3-5 cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate and Personal Property, City tax per \$1,000—, Bonded Debt, in April.

POPULATION.—In 1890 population was 451,770; in 1880 it was 350,518; in 1870 it was 310,864.

SCHUYLER CO.—J. W. PAYTON, Clerk.

County seat is Lancaster.

Table with columns: LOANS—, REFUNDING RR.—, When Due., Tax valuation, personal, \$874,427, Total valuation 1900., Assessment is 1/3 actual value., School & Co. tax (per M) 1900., Population in 1890 was., Population in 1900 (est.).

\* These figures do not include merchants' or railway valuations.

INTEREST is payable in St. Louis at the Continental National Bk.

SCOTLAND CO.—County seat is Memphis.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Assessment about 1/4 actual value., State tax (per \$1,000) 1897., County tax (per \$1,000), Average school tax., Population in 1890 was.

SEDALIA.—Sedalia is in Pettis County.

Table with columns: LOANS—, PARK BONDS—, REFUNDING—, When Due., REVENUE BONDS—, 6s, F&A, \$8,000., 6s., 10,000., SEWER BONDS—, 7s, A&O, \$9,000.

GOLD.—All the bonds are payable in gold.

TAX FREE.—All bonds issued are exempt from taxation.

INTEREST is payable in New York.

TOTAL DEBT, ETC.—City's bonded debt on Feb. 1, 1900, was \$252,000.

ASSESSED VALUATION in 1897 of real estate was \$3,588,815; personal property, \$1,199,527; total, \$1,788,342; city tax (per \$1,000) 1899, \$8.50. Property is assessed at about 45 per cent of its actual value. The total valuation in 1899 was \$3,928,976.

POPULATION.—The population in 1890 was 14,068; in 1880 was 9,561; in 1870 was 4,560; in 1897 (estimated) 22,000.



**SEDALIA SCHOOL DISTRICT.**—B. W. Zimmermann, Treasurer.—School property is valued (1900) at \$225,000.

LOANS—	When Due.	REFUNDING BONDS—(Cont.)—
<b>BUILDING BONDS—</b>		4s, ..... \$17,000.....
6s, ..... \$25,000.....	1905	(Optional \$3,000 yrlly. 1901, 1903 and 1905 and \$4,000 in 1902 & 1904.)
(Subject to call.)		Bond. debt Feb. 24, 1900. \$148,000
5s, ..... \$30,000.....	July 1, 1915	Floating debt..... 10,000
(Subject to call 1905.)		Total debt Feb. 24, 1900. 158,000
4s, ..... \$8,000.....	1917	Cash and sinking fund . 10,693
4s, ..... 15,000.....	1918	Assessed val. 1900 (abt.) 5,000,000
(subject to call.)		Assessment abt. 50% actual value.
<b>REFUNDING BONDS—</b>		School tax (per M) 1900... \$10.00
4 1/2s, ..... \$23,000.....	1919	Population in 1900 (est) .. 20,000
4s, ..... 30,000.....	June 1, 1919	

**SNI-A-BAR.**—F. THORNTON, County Clerk.

This township is in Lafayette Co.

LOANS—	When Due.	Bonded debt Aug. 1, 1899.
<b>REFUNDING BONDS—</b>		\$34,000
J&J, \$5,000.....	Aug. 1, 1910	Tax valuation 1899..... 775,270
Subject to call May 1, 1901		Total tax (per \$1,000) '99.. \$18.00
3 1/2s, F&A, \$29,000.....	Aug. 1, 1919	Population in 1890 was..... 2,698
(Due, \$7,000 in 1904, \$7,000 in '09, \$7,000 in '14 and \$8,000 in '19.)		Population in 1880 was..... 1,637

**SPRINGFIELD.**—G. W. HACKNEY, Clerk.

Springfield is in Greene County.

LOANS—	When Due.	LOANS—	When Due.
<b>SEWER BONDS—</b>		<b>FUNDING—</b>	
4 1/2s, M&N, \$50,000.....	May 1, 1911	4 1/2s, ..... \$25,000.....	June 15, 1905
Subject to call May 1, 1901		Interest is payable in New York.	
4 1/2s, J&J, \$50,000.....	July 1, 1911	Total debt Jan. 1, 1900..	\$156,000
Subject to call July 1, 1901		Tax valuation 1899.....	8,093,660
4 1/2s, A&O, \$31,000.....	Oct. 1, 1911	Total tax (per \$1,000) '98 ..	\$23.00
Subject to call Oct. 1, 1901		Population in 1890 was.....	21,850

**SULLIVAN CO.**—C. B. PFEIFFER, Clerk.

County seat is Milan.

LOANS—	When Due.	Sinking funds.....	Net debt Feb. 1, 1900.....
<b>RR. REFUNDING BONDS—</b>		\$65,000	90,000
5s, Feb., \$5,000.....	July 1, 1908	Tax valuation, real.....	2,814,734
Subject to call at any time.		Tax valuation, personal.....	1,874,184
4s, Feb., \$150,000.....	Feb. 1, 1918	Total valuation 1899.....	4,688,918
Subject to call, \$50,000 1903, \$50,000 1908, \$50,000 1913.		Assessment is 1/3 actual value.	
Total debt Feb. 1, 1900..		State & Co. tax (per M) '99 ..	\$6.50
\$155,000		Population in 1890 was.....	19,000

INTEREST on all bonds is payable in New York.

**TRENTON.**—{ C. H. COOK, Mayor.  
J. P. WARD, City Clerk.

This city is in Grundy County.

LOANS.	When Due.	Tax valuation real.....	Tax valuation personal..
<b>IMPROVEMENT BONDS—</b>		\$907,965	321,050
5s, F&A, \$14,000.....	Aug. 1, 1913	Tax valuation, merch'ts. 80,000	
<b>REFUNDING BONDS—</b>		Total valuation, 1899.....	1,308,745
4 1/2s, A&O, \$14,000.....	Jan. 1, 1918	Assessment 1/2 actual value.	
\$10,000 optional after 1907 and \$10,000 after 1912.		City tax (per \$1,000) 18.9 ..	\$9.00
Total debt Jan. 1, 1900..		Population in 1890 was.....	5,039
\$53,000		Population in 1900 (est.)... 7,000	
Sinking fund.....			
1,192			

INTEREST on the refunding bonds is payable at the New York Security & Trust Co., New York City.

**VERNON CO.**—{ R. J. MCGOWAN, Co. Clerk.  
R. F. LANCASTER, Treasurer.

County seat is Nevada. The \$4,000 of 8 per cent railroad bonds are past due, but have never been presented for payment, and the Treasurer has been unable to trace them.

LOANS—	When Due.	Total debt.....	
<b>REFUNDING BONDS—</b>		\$190,000	
4 1/2s, M&S, \$140,000.....	1908-1918	Sinking fund..... 17,000	
(\$40,000 due Sept., 1908, and \$100,000 in Sept., 1918.)		Net debt Feb. 1, 1900..... 173,000	
8s, J&J, 4,000.....	Past due	Assessed valuation '99. 10,382,127	
Interest is payable in New York.		Assessment about 1/3 actual value.	
Bonded debt Feb. 1, 1900..		State & co. tax (per M.) '99..	\$6.50
\$140,000		Population in 1890 was ..	31,505
Floating debt.....		Population in 1900 (est.)... 43,500	
50,000			

**WARRENSBURG SCHOOL DIST.**—

This district is situated in Johnson County.

LOANS—	When Due.	Assessed valuation '99.	
4 1/2s, ..... \$27,500.....	1918	\$1,727,915	
(Subject to call 1908.)		Assessment about 2/3 actual value.	
Bonded debt Mar. 1, 1900..		School tax (per \$1,000) '99 ..	\$7.20
\$39,500		Population in 1900 (est.)... 8,000	

**WASHINGTON.**—This township is in Franklin County.

LOANS—	When Due.	Tax valuation 1899.....	
<b>FUNDING BONDS—</b>		\$690,800	
4s, F&A, \$17,500.....	Sept. 1, 1912	Assessment about 1/3 actual value.	
Subject to call at any time.		Tax rate (per M.) '99.....	\$29.00
Total debt Mar. 20, 1900..		Population in 1890 was.....	2,725
\$17,500			

**WASHINGTON.**—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

LOANS—	When Due.	3 1/2s, F&A, \$14,000.....	
<b>FUNDING BONDS—</b>		Aug. 1, 1919	
6s, J&J, \$16,000.....	July 1, 1910	(Opt'nal, \$3,500 in 1904, \$3,500 in 1909, \$3,500 in 1914 and \$3,500 due 1919.)	
(Optional July 1, 1900.)		Bonded debt Aug. 1, '99. \$75,000	
6s, J&J, \$30,000.....	July 1, 1910	Tax valuation, 1899.....	1,127,237
<b>REFUNDING BONDS—</b>		Population in 1890 was.....	3,048
5s, F&A, \$15,000.....	Aug. 1, 1910	Population in 1899 (est.)... 3,600	
Subject to call after Aug. 1, 1900			

**WORTH CO.**—{ W. P. SPILLMAN, Clerk.  
A. O. MASON, Treasurer.

Grant City is the county seat.

LOANS—	When Due.	Sinking fund ..	Net debt Jan. 1, 1900..
<b>COURT-HOUSE &amp; JAIL BONDS—</b>		\$2,500	32,500
5s, J&J, \$25,000.....	Dec. 1, 1917	Assessed valuation '99..	3,000,000
(Subject to call after 1902.)		Assessment about 40% actual val.	
Bonded debt Jan. 1, 1900..		State & Co. tax (per M.) '99..	\$6.50
\$25,000		Population in 1890 was.....	8,738
Floating debt.....		Population in 1897 was.....	10,000
10,000			
Total debt.....			
35,000			

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding all minor civil divisions in the State of Missouri which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U.S. Census of 1890.

Location.	Bonded Debt.	Assessed Valuation.	Rate of Population.
Albany, Gentry Co.....	19,000	\$521,617	6 % 1890
Aurora, Lawrence Co.....	14,500	441,033	5&6 6,000
Austin Township, Cass Co.....	68,000	575,000	5 1,395
Bates County.....	140,000	9,544,890	4 1/2 32,223
Bethany, Harrison Co.....	35,000		5,6,8 1,105
Bolivar, Polk Co.....	12,000	459,273	5 3,000
Boonville, Cooper Co.....	10,000	1,387,700	5 -4,200
Brookfield, Linn Co.....	35,500	1,044,326	6&8 *6,062
Brunswick, Chariton Co.....	10,000		6 1,748
Caldwell County.....	13,000	5,594,902	6 15,152
Cameron, Clinton Co.....	14,000	650,000	5 & 6 *3,100
Canton, Lewis Co.....	11,500	363,268	5 *2,650
Clarksville, Pike Co.....	31,500	237,574	5 1,186
Clinton, Henry Co.....	18,000	1,418,530	5 *7,000
Coldwater Township, Cass Co.....	26,000	400,000	5 788
Columbia, Boone Co.....	12,000	2,161,780	5 *5,000
Dent County.....	15,000	1,963,124	6 12,149
Dexter, Stoddard Co.....	10,000	258,385	6 *1,000
Dolan Township, Cass Co.....	47,000	1,000,000	5 1,141
Everett Township, Cass Co.....	25,000	265,000	5 934
Fulton, Callaway Co.....	22,000	1,199,040	5&6 *5,000
Grant City, Worth Co.....	10,000	250,000	5 *1,250
Harrisonville, Cass Co.....	12,000	526,538	5 *2,500
Holden, Johnson Co.....	12,000	597,858	5 *2,800
Independence, Jackson County.....	75,000	2,430,010	4 *8,000
Jeddo Township, Knox Co.....	11,000	330,000	5 571
Kirksville, Adair Co.....	60,000	1,276,338	5 *7,000
LaBelle Township, Lewis Co.....	33,500	797,041	6 2,201
Lamar, Barton Co.....	30,000	800,000	5 *3,000
Lathrop, Clinton Co.....	15,300	204,436	5 *1,200
Malden, Dunklin Co.....	10,000	257,975	6 *2,200
Memphis, Scotland Co.....	15,000	565,000	5 *2,500
Milan, Sullivan Co.....	18,000	410,526	4 1/2 *1,800
Mineral Township, Jasper Co.....	39,000	2,420,670	6 2,145
Monett, Barry Co.....	14,800		7 1,699
Mound City, Holt Co.....	14,000	350,500	6 *2,000
Mount Vernon, Lawrence Co.....	19,000	261,818	6 *1,500
Nevada, Vernon Co.....	31,000	1,750,000	5 10,204
Oregon, Holt Co.....	25,000	474,960	5 948
Pierce Township, Lawrence Co.....	49,400	607,933	5&6 3,718
Peno Township, Pike Co.....	19,000	1,500,000	5 2,204
Pilot Grove Township, Cooper Co.....	10,000	373,327	5 1,788
Plattsburg, Clinton Co.....	21,100	536,880	5&6 *2,000
Princeton, Mercer Co.....	16,500	444,669	5 *2,000
Ripley County.....	20,000	2,060,340	4 8,000
Salt Pond Township, Saline Co.....	29,000	1,264,500	4 1/2 2,843
Sarco Township, Jasper Co.....	31,500	599,200	6 2,532
Shelby County.....	10,000	5,421,970	6 15,642
Slater, Saline County.....	18,500		5 33,762
Stanberry, Gentry Co.....	17,000	456,773	6 *3,000
Unionville, Putnam County.....	18,000		5 1,118
Van Buren Township, Jackson Co.....	37,000	546,553	4 2,020
Vernon Township, Clark Co.....	21,300	85,600	6 682
Warrensburg (City), Johnson County.....	22,500		4 1/2 4,706
Warrensburg Township, Johnson Co.....	90,000	2,437,312	4 6,096
Wright County.....	10,000	2,640,491	6 14,484

\* Estimate for 1897, of local authorities.

**State of North Dakota.**

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) - March 2, 1861  
 Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889  
 Total area of State (square miles) - 70,795  
 State Capital - Bismarck  
 Governor (term exp. 1st Tues. Jan. 1901) - F. B. Fancher  
 Secretary of State (term ends 1st Tues. Jan. 1901) - Fred. Falley  
 Treasurer (term ends 1st Tues. Jan. 1901) - D. W. Driscoll  
 Legislature meets biennially in odd years on the first Tuesday after the first Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 118.

LOANS—	When Due.	REVENUE BONDS—
<b>CAPITOL BUILDING BONDS—</b>		4 1/2s, A&O, \$150,000.....
4s, ..... \$50,000.....	July 1, 1923	University of No. Dak.
<b>FUNDING BONDS—</b>		4s, M&N, \$22,700.....
4s, M&N, \$106,000.....	Mar. 20, 1921	Subject to call after May 1, 1899.
<b>HOSPITAL BONDS—</b>		CERTIFICATES OF INDEBTEDNESS.
4 1/2s, M&N, \$153,000.....	May 1, 1902	6s, ..... \$57,000.....
4s, J&J, 50,000.....	July 1, 1914	Nov. 1, 1904
<b>REFUNDING BONDS—</b>		Debt of State Institutions—
4s, J&J, \$38,600.....	July 1, 1915	INSANE HOSPITAL, JAMESTOWN—
4s, M&N, 113,000.....	May 15, 1920	4s, ..... \$50,000.....
4s, F&A, 20,000.....	Aug. 1, 1911	1919
4s, J&J, 30,000.....	July 1, 1914	INDUSTRIAL SCHOOL, ELLENDALE.
4s, J&J, 112,000.....	May 1, 1927	....., ..... \$15,000.....

INTEREST and principal of the above bonds are payable at the Chemical National Bank in New York.

TOTAL DEBT.—The following shows the State's bonded debt floating debt and sinking fund on the dates named:

	Mar. 1, 1900.	July 1, '99.	Jan. 1, '98.	Nov. 1, '95.
Bonded debt.....	\$845,300	\$845,300	\$845,300	\$845,807
Floating debt.....	61,000	141,000	90,000	130,000
Sinking fund.....				20,000

ASSESSED VALUATION.—The State's assessed valuation (about 1/3 actual value) has been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	State tax per \$1,000.
1899.....	\$72,010,059	\$41,626,240*	\$113,636,299	\$4.50
1898.....	65,458,290	35,672,726*	101,131,016	.....
1897.....	63,778,231	29,693,262*	93,471,493	4.30
1896.....	64,722,092	28,676,886*	93,398,978	4.30
1895.....	69,006,738	25,785,584	94,792,322	4.50
1894.....	.....	.....	83,630,553	4.50
1893.....	.....	.....	82,351,987	4.50

\*The assessed valuation of personal property for 1899 as given



above includes railroad property to the amount of \$16,985,084; for 1898 it was \$12,742,395 for 1897 \$8,772,703 and for 1896 \$7,886,030.

**DEBT LIMITATION.**—The limitations to the debt-making power of the State and municipalities of North Dakota are found in Article XII of its Constitution. The provisions with reference to the matter are complete and stringent, and will be found on page 121 of the STATE AND CITY SUPPLEMENT of April, 1895.

**POPULATION OF STATE.**—The population of North Dakota has been as follows in the years named.  
1890...182,719 1880...36,909 1870...\*14,181 1860...\*4,837  
The population in 1897 was estimated at 230,000.

\* This is total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF NORTH DAKOTA.

NOTE.—For reports not given in alphabetical order among the following, see "Additional Statements" at the end of this State.

**BARNES CO.**—County seat is Valley City.  
Bonded debt July 1, 1899. \$53,500 | Total valuation 1899...\$4,680,096  
Cash in county funds..... 26,515 | Assessment about 1/2 actual value.  
Assessed valuation, real.3,222,064 | State & Co. tax (per M.) '98.\$16'50  
Assessed valuation, pers. 748,416 | Population 1890 was..... 7,045  
Asses'd valuat'n, railro'd..709,616 | Population in 1899 (est.)...10,000

**BISMARCK.**—Bismarck is situated in Burleigh County.  
The bonds issued by the city are all exempt from taxation.  
**LOANS—** When Due. Floating debt (water) ... \$20,000  
**FUNDING—** Total debt..... 58,000  
8s, M&N, \$9,000..... May 1, 1901 | Sinking fund..... 6,500  
Interest payable in Bismarck. | Net debt July 1, 1899.... 51,500  
**SCHOOL—** Tax valuation 1898.....1,167,616  
4s, J&J, \$25,000..... July 1, 1908 | Total tax (per \$1,000)'98 \$35'50  
4s, J&J, 4,000..... July 1, 1909 | Population 1890 was.... 2,168  
Interest payable in Bismarck. | Population in 1899 (est.) 3,100  
Bonded debt July 1, 1899.\$38,000

**BURLEIGH CO.**—W. S. MOREHOUSE, Auditor.  
County seat is Bismarck.  
**LOANS—** When Due. Assessed val'tion, real..\$2,164,632  
**REFUNDING BONDS—** Assessed val'n, pers'n'l. 771,350  
4s, ....., \$71,000..... June 1, 1918 | Assessed val., railroads. 257,981  
Bonded debt Jan.1,1900. \$157,000 | Total valuation 1899...3,193,963  
Floating debt..... 28,612 | State & co. tax (p'r M.)'99...\$18'50  
Total debt..... 185,612 | Population in 1890 was.....4,247  
Cash in county funds .... 9,741 | Population in 1900 (est.)....8,000  
**TAX EXEMPT.**—Bonds are free from taxation.

**CASS COUNTY.**—{ D. C. ROSS, Treasurer.  
O. J. OLSON, Auditor.  
County seat is Fargo.  
**LOANS—** When Due. Assessed val'n, real...\$8,903,087  
**REFUNDING BONDS—** Assessed val'n, pers'l. 2,327,200  
5s, ....., \$15,000..... | Assessed val'n, railr'ds.1,613,742  
6s, F&A, \$24,000..... Feb. 1, 1905 | Total valuation, 1899..12,844,029  
Floating debt..... 28,612 | Assessment about 1/2 actual value.  
Total debt..... 185,612 | State & Co. tax (per M) '98.\$13'60  
Cash in county funds..... 9,741 | Population 1890 was.....19,613  
Population 1880 was..... 8,998  
Population 1899 (local est.)..30,000

**EMMONS CO.**—EDWARD BRADDOCK, Auditor.  
County seat is Williamsport.  
**LOANS—** When Due. Tax valuation, real..... \$842,958  
**REFUNDING BONDS—** Tax valuation, personal. 389,666  
7s, J&J, \$20,000..... July 1, 1902 | Tax valuation, railroads. 77,132  
6s, M&S, 25,000..... Sept. 1, 1907 | Total valuation 1899...1,309,756  
Int. paid by Chem. Nat'l B'k, N. Y., | Assessment about 1/2 actual value.  
and Chase National Bank, N. Y. | State & Co. tax (per M) '99.\$24'90  
Bonded debt July 1, 1899.\$45,000 | Population 1890 was.....1,971  
Floating debt..... 1,570 | Population in 1895 was.....3,500  
Total debt July 1, 1899.. 70,527 | Population in 1900 (est.)....4,000  
Cash in county funds..... 8,286

**FARGO—J. M. ROWE, Auditor.**  
Fargo is situated in Cass County.  
**LOANS—** When Due. Bonded debt Mar. 1, '99.. \$234,000  
**REFUNDING BONDS—** Floating debt..... 106,139  
Bridges, \$20,000..... 1903 | Total debt Mar. 1, 1899.. 340,139  
Bridges, &c., 9,000..... 1904 | Sinking funds..... 55,291  
Funding, 34,000..... 1901 | Net debt Mar. 1, 1899 ... 284,848  
Refunding 25,000..... 1913 | Tax valuation real.....1,837,818  
Sewers, 19,000..... 1903 | Tax valuation, personal. 501,316  
do 8,000..... 1902 | Total valuation 1898...2,339,184  
Streets, 9,000..... 1901 | Assessment about 1/2 actual value.  
Water, 10,000..... 1901 | Total tax (per \$1,000) '97..\$60'30  
Water, 10,000..... 1906 | Population in 1890 was.... 5,664  
Water, 60,000..... 1911 | Population 1898 (local est.)..13,000  
Water&sewer30,000..... 1915

In addition to the above there are outstanding \$40,000 water bonds which were assumed by the city upon purchasing the works. These are to be paid from water rents and not by general taxation.

**GRAND FORKS—**{ JOHN DINNIE, Mayor.  
F. A. BROWN, Auditor.  
This city is situated in Grand Forks County.  
**LOANS—** When Due. **SEWER BONDS—**  
**BRIDGE BONDS—** 6s, J&J, \$7,000..... July 1, 1900  
7s, Mar., \$50,000..... Mar. 1, 1909 | (\$2,000 due yearly) to 1901  
**FILTRATION BONDS—** 6s, J&J, \$30,000..... July 1, 1902  
6s, M&S, \$40,000..... Sept. 1, 1914 | (3,000 due yearly) to 1911.  
**FUNDING BONDS—** **WATER WORKS—**  
6s, A&O,\$51,000..... Oct. 1, 1910 | 7s, June,\$15,000..... June 1, 1905  
**REFUNDING BONDS—** 7s, Nov., 18,000..... Nov. 5, 1905  
6s, ....., \$30,000..... 1917 |  
The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.  
**INTEREST** on the bridge bonds is payable in Grand Forks; on the city hall bonds in St. Paul, and on all other issues in New York.

**BONDED DEBT** on March 1, 1899, was \$243,000, including a water debt of \$86,000; sinking fund, \$20,000; net debt, \$223,000. The city owns its water works, valued in 1892 at \$160,000, and other property amounting to \$96,000; total city property 1892, \$256,000.

**ASSESSED VALUATION** in 1898 was \$2,093,881. Assessment is about 25 per cent of actual value. Tax rate (\$1,000) in 1898 was \$53'50.

**POPULATION** in 1890 was 4,979; in 1880, 1,705; in 1899 (estimated), 12,000.

**GRIGGS CO.**—IVER UDGARD, Treasurer.  
County seat is Cooperstown.

**LOANS—** When Due. County has no floating debt.  
**COURT HOUSE & JAIL—**(refund'g) Cash in county funds.....\$32,438  
6s, M. & S, \$30,000..... Mar. 1, 1904 | Total valuation 1899 ....2,118,008  
**REFUNDING WARRANTS—** Assessment about 1/2 actual value.  
6s, F&A, \$20,000..... Feb. 10, 1903 | Aver. tax (per \$1,000) '97...\$33'40  
Bonded debt July 1, 1899. \$50,000 | Population 1890 was.....2,817

**INTEREST** on the court house and jail refunding bonds is payable at the First National Bank, New York; on the seed-wheat bonds by Gilman Son & Co., New York, on the refunding warrants at the First National Bank, St. Paul, Minn.

**JAMESTOWN—**  
Jamestown is situated in Stutsman County.

**LOANS—** When Due. **ARTESIAN WELL BONDS—**  
**CITY BONDS—** ....., \$7,500.....  
4s, ....., \$4,000 ..... 1919 | Interest payable at Jamestown.  
**SCHOOL BONDS—** Total debt Mar. 1, 1899...\$17,500  
7s, July 1, \$50,000... May 25, 1907 | School debt (additional).. 50,000  
**SEWER BONDS (1894)—** Tax valuation 1898..... 889,797  
7s, Semi-an., \$3,750..... 1904-1914 | Assessment same as actual value.  
(\$1,250 due every 5 years). | Total tax rate (per M.) '97..\$39'00  
Population in 1890 was.....2,296

**KIDDER COUNTY.**—County seat is Steele.

**LOANS—** When Due. Assessed valuation, real \$729,071  
**FUNDING BONDS—** Assessed valuation, pers. 140,798  
7s, M&N, \$17,000..... May 2, 1902 | Assessed valuation, RR. 202,188  
6s, J&J, 9,000..... July 1, 1911 | Total valuation 1899....1,072,057  
6s, J&D, 20,000..... Dec. 15, 1914 | Assessment is 1/2 actual value.  
Bonded debt July 1, 1899. \$52,000 | Aver. tax (per \$1,000) '97..\$33'60  
Floating debt..... 6,867 | Population in 1890 was.... 1,211  
Total debt..... 58,867 | Population in 1880 was.... 89  
Cash in county funds..... 3,976

**INTEREST** on the funding bonds due in 1902 is payable at the Nat. Park Bank, New York; on those due in 1911 at the Merchants' Exchange Nat Bank, St. Paul; on those due in 1914 at the Chase Nat. Bank, N. Y.

**MANDAN.**—This city is the county seat of Morton county.

**LOANS—** When Due. Floating debt..... \$414  
**REFUNDING BONDS—** Total debt May 1, 1898.... 39,414  
5s, g., ....., \$15,000..... 1913 | Sinking funds..... 4,617  
5s, g., M&N, 8,000..... May 1, 1914 | Net debt May 1, 1898.... 34,797  
Water-wks, 10,000 ... Feb. 1, 1910 | Assessed valuation 1897 .. 525,022  
do 5,000..... Dec. 30, 1913 | Assessment about 1/2 actual value.  
Bonded debt May 1, 1898.\$39,000 | Population in 1880 was.....1,328

**MORTON COUNTY.**—P. B. WICKHAM, Treas.  
County seat is Mandan.

**LOANS—** When due. Floating debt..... \$36,016  
**REFUNDING BONDS—** Total debt July 1, 1899.. 96,016  
5s, June, \$25,000..... June 1, 1913 | Cash in county funds.... 14,656  
**COURT HOUSE BONDS—** Assessed valuation 1899.4,127,193  
7s, J&J, \$35,000..... July 1, 1905 | Assessment about 3/5 actual value.  
Interest payable in New York. | Average tax (per M.) '97...\$33'30  
All issues exempt from taxation. | Population 1890 was.....4,728  
Bonded debt July 1, '99. 60,000 | Population in 1898 (est.) ....7,500

**NELSON CO.**—E. O. ENGESATHER, Treasurer.  
County seat is Lakota.

**LOANS—** When Due. Assessed valuation, real\$1,636,900  
**COUNTY BONDS—** Asses'd val., pers. & RR. 617,936  
7s, A&O, \$10,000..... Apr. 1, 1904 | Total valuation 1899....2,254,836  
6s, J&J, 16,000..... July 1, 1914 | Assessment is 3/4 actual value.  
**REFUNDING BONDS—** State & Co. tax (per M) '99.\$12'70  
6s, J&D, \$20,000..... June 1, 1915 | Population in 1890 was.....4,293  
Bonded debt Apr. 1, 1900..\$46,000 | Population in 1900 (about)..7,000

**TAX FREE.**—All the bonds issued are exempt from taxation.  
**INTEREST** on the county bonds due in 1904 is payable at St. Paul, Minn.; on all others at New York.

**RAMSEY CO.**—EMIL S. EICH, Auditor.  
County seat is Devil's Lake.

**LOANS—** When Due. Total debt..... \$79,887  
**FUNDING BONDS—** Assessed valuation, real..1,763,954  
6 1/2s, M&S, \$18,000... Sept. 1, 1902 | Assessed valuation, pers. 630,699  
6s, M&S, 5,000... Mar. 20, 1910 | Assessed val'n railroads. 318,730  
... M&N, 18,000... May 1, 1915 | Total valuation 1899...2,713,323  
4 1/2s, M&S, 5,000... Mar. 19, 1919 | Assessment about 3/5 actual value.  
**REFUNDING BONDS—** State & Co. tax (per M) '99 \$17'60  
4 1/2s, M&S, \$30,000... Mar. 19, 1919 | Population 1890 was.....4,418  
Bonded debt Mar. 20, 1900.\$76,000 | Population 1880 was..... 281  
Floating debt..... 3,887 | Population 1900 (est.) .....11,000

**INTEREST** on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

**SARGENT COUNTY.**—A. C. DEWEY, Treas.  
County seat is Forman.

**LOANS—** When Due. Assessed valuat'n, real.\$1,068,306  
**FUNDING—** Ass. valuat'n, pers. & RR.1,039,865  
6s, J&D, \$38,000..... Dec. 1, 1915 | Total valuation 1899....2,108,170  
Int. paid at Chase Nat'l B'k, N. Y. | Assessment about 2/3 actual value.  
Total debt July 1, 1899.. \$38,134 | State & Co. tax (p. \$1,000) '98. \$10'10  
Cash in county funds ..... 23,093 | Population 1890 was..... 5,076  
Population 1898 about..... 7,000

**STUTSMAN CO.**—County seat is Jamestown.

**LOANS—** When due. Cash in county funds.....\$20,948  
**ROAD AND BRIDGE BONDS—** Assessed valuation, real.3,012,375  
6s, g. J&J, \$36,500 g. July 1, 1903 | Asses'd val., pers. & RR.1,562,704  
**COURT HOUSE AND JAIL BONDS—** Total valuation 1899....4,575,079  
6s, g. J&J, \$27,000 g. July 1, 1909 | Assessment about 1/2 actual value.  
Subject to call July 1, 1899. | State & Co. tax (per M) '98..\$12'00  
Interest payable in New York. | Population 1890 was.....5,266  
Bonded debt July 1, 1899.\$63,500 | Population 1880 was.....1,007  
Floating debt..... 407 | Population 1899.....8,000  
Total debt July 1, 1899.... 63,907



**TOWNER CO.—D. K. BRIGHTBILL, County Auditor.**

Cando is the county seat. Bonds are all tax exempt.

LOANS—	When Due.	Assessed valuation, real.
7s, g., Apr. ....	\$4,300.....1902	\$7,5010
6s, g., Apr. ....	10,000.....1912	Assessed val'n, pers'l & RR 616,994
6s, g., July. ....	21,000.....1914	Total valuation 1899...\$1,352,008
5s, g., Dec. ....	8,000.....1918	Assessment abt. 50% actual value.
Total debt Mar. 1, 1900	\$43,300	State & Co. tax (p r M.) '99...\$20.40
Sinking fund.....	4,867	Population in 1890 was.....1,450
Net debt Mar. 1, 1900	38,433	Population in 1899 (est.).....7,000

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding all places in North Dakota which have reported a bonded indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	Cash in Treasury.	Total Debt.	Assessed Valuation.	Average Tax Rate.	Population.
Benson County.....	6,026	21,212	1,752,931	34.80	2,460
Bottineau County.....	3,297	38,282	1,224,919	30.50	2,893
Cavalier County.....	32,351	64,412	2,222,925	30.90	6,471
Devil's Lake, Ramsey Co..	8,723	20,000	1,430,262	156.40	846
Eddy County.....	4,772	11,704	1,175,962	35.90	1,377
Foster County.....	6,050	21,021	1,561,036	19.10	1,210
Grafton, Walsh Co.....	30,000	153,790	1,533,790	.....	1,594
Grand Forks County .....	26,456	8,668,044	36.10	18,357	
Lisbon, Ransom Co.....	22,714	.....	.....	.....	935
Logan County.....	3,861	25,270	717,919	28.30	597
McHenry County .....	10,553	32,479	1,325,795	31.60	1,584
McIntosh County.....	4,635	34,048	958,021	26.70	3,248
McLean County.....	3,207	32,927	734,748	36.10	860
Mercer County.....	808	31,464	309,989	37.60	428
Pembina County.....	36,457	20,099	5,033,423	35.00	14,334
Pierce County.....	5,693	16,281	670,412	30.60	905
Ransom County.....	27,559	40,950	2,420,163	38.70	5,393
Richland County.....	56,594	40,691	8,674,039	26.40	10,751
Rolette County.....	6,536	48,320	1,019,290	30.70	2,427
Stärke County.....	5,658	25,712	1,885,978	27.10	2,304
Steele County.....	23,824	20,185	2,841,641	22.10	3,777
Valley City, Barnes Co.....	530	28,000	1,399,097	*5.00	1,089
Wahpeton, Richland Co.....	43,000	.....	.....	.....	1,510
Walsh County.....	43,290	34,588	5,457,620	30.60	16,587
Ward County.....	18,238	23,371	1,757,702	34.40	1,681
Wells County.....	30,292	53,103	2,332,870	27.50	1,212
Williams County.....	12,189	21,893	956,043	.....	109

\* City tax rate. † For 1898.

incurred except for the purpose of repelling invasion, suppressing insurrection, or defending the State or the United States in war, and provision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax or otherwise shall be irrevocable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

SEC. 3. That the indebtedness of the State of South Dakota, limited by section 2 of this article, shall be in addition to the debt of the Territory of Dakota, assumed by and agreed to be paid by South Dakota.

SEC. 4. The debt of any county, city, town, school district, or other subdivision, shall never exceed *five per centum* upon the assessed value of the taxable property therein. In estimating the amount of indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of this Constitution shall be included.

SEC. 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

**POPULATION OF STATE.**—The population of South Dakota has been reported as follows in the years named.  
1895.330,975 1890.328,808 1880.98,268 1870.\*14,181 1860.\*4,837

\* This is the total for both North and South Dakota.

**CITIES, COUNTIES AND TOWNS**

IN THE

**STATE OF SOUTH DAKOTA.**

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.

**ABERDEEN.**—{ C. J. HUTE, Mayor.  
J. A. SCHLUETER, City Auditor.

LOANS—	When Due.	Floating debt.
CITY HALL BONDS—		\$12,895
5s, .....	\$15,000.....July 1, 1919	Total debt Mch. 1, 1900. 89,895
FUNDING BONDS—		Cash on hand, &c. .... 12,171
7s, J&J, \$10,000.....	Jan. 1, 1909	Net debt Mch. 1, 1900..... 77,724
REFUNDING BONDS—		Tax valuation, real & RR. 780,900
6s, J&J, \$20,000.....	Jan. 1, 1915	Tax valuation, pers'l.... 331,800
5s, A&O, 22,000..	One bond yearly	Total valuation 1899....1,112,700
SEWER BONDS—		Assessment about $\frac{2}{5}$ actual value.
6s, ....	\$10,000.....July 1, 1909	Total tax (per \$1,000) '99..\$14.25
Bonded debt Mch. 1, 1900	\$77,000	Population 1890 was..... 3,182
		Population in 1900 (est.).....5,000

INTEREST is payable at the Chemical National Bank, New York.

**BEADLE CO.—F. A. MUNSON, Auditor.**

Huron is the county seat.	
Bonded debt Jan. 1, 1900	\$43,000
Floating debt .....	3,791
Total debt.....	46,791
Sinking fund.....	1,205
Net debt Jan. 1, 1900	45,586
Assessed valuation, real.	3,032,909
Assessed valuation, RR.	545,187
Assessed valuat'n, pers'l	\$814,113
Total valuation, 1899....	4,392,229
Assessment about actual value.	
State & co. tax (per M.) '99.	\$11.00
Population in 1890 was.....	9,586
Population in 1899 (est.)....	10,000

**BONHOMME CO.—JOSEPH ZITKA, Treasurer.**

Tyndall is the county seat.	
LOANS—	When Due.
6s, A&O, \$52,400.....	1911
Subject to call 1901	
Bonded debt Jan. 1, 1900.	\$52,400
Floating debt.....	12,400
Total debt .....	64,800
Sinking fund.....	10,000
Net debt Jan. 1, 1900	54,800
Assessed valuat'n, real.	\$3,458,452
Assess. valuat'n, pers'l.	761,320
Total valuation 1899..	4,219,772
Assessment abt. 40% actual value.	
Tax rate (State and county)	
(per \$1,000).....	\$9.00
Average tax rate in County.	\$5.00
Population in 1890 was.....	9,057

INTEREST is payable at the Portland National Bank.

**CHAMBERLAIN.—GEO. F. PILGER, Auditor.**

Chamberlain is in Brule County.	
LOANS—	When Due.
ARTESIAN WELL AND BRIDGE—	
6s, J&J, \$8,500.....	J. & J. 15, 1911
FUNDING BONDS—	
6s, J&J, \$19,500 .....	Jan. 15, 1911
REFUNDING WATER BONDS—	
6s, M&S, \$15,000 .....	Sept. 1, 1913
5s, .....	6,000..... Sept., 1919
Total debt Jan. 1, 1900.	\$49,000
Water debt (included)....	21,000
Tax valuation, real.....	\$120,000
Tax valuation, personal..	40,195
Total valuation 1899....	160,199
Assessment on real estate about actual value; on personal property from 50% to 85%.	
Total tax (per \$1,000) '99..	\$56.80
Population in 1890 was.....	939
Population in 1890 (est.)....	1,100

INTEREST on \$5,000 of bridge bonds due July 15, 1911, is payable at Chamberlain; on the refunding water 5s at Chicago; on all other bonds at New York.

**CUSTER COUNTY.—W. A. SMITH, Auditor.**

County seat is Custer.	
LOANS—	When Due.
6s, .....	\$26,569.....1920
Subject to call after 1910.	
FUNDING BONDS—	
6s, M&N, \$20,000.....	May 10, 1906
REFUNDING BONDS—	
6s, M&N, \$20,000.....	May 10, 1901
Interest payable at Custer.	
Bonded debt July 1, 1899.	\$66,569
Floating debt .....	\$106,481
Total debt.....	173,050
Sink'g f'ds and oth. assets	169,086
Net debt July 1, 1899....	3,964
Tax valuation 1899....	1,098,099
Assessment about $\frac{1}{2}$ actual value.	
State & co. tax (per M.) '99..	\$23.20
Population 1895 was.....	3,326
Population 1899 (est.).....	4,600

**DAVISON CO.—H. B. ANDERSON, Auditor.**

County seat is Mitchell.	
LOANS—	When Due.
REFUNDING BONDS—	
6s, M&N, \$28,000.....	Nov. 1, 1914
6s, A&O, 20,000.....	Oct. 1, 1915
Bonded debt Jan. 1900.	\$48,000
Tax valuation, real.....	1,682,099
Tax val., pers'l and RR.	854,643
Total valuation 1899..	\$2,536,742
Assessment about $\frac{2}{5}$ actual value.	
State & Co. tax (per M.) '99..	\$6.80
Population 1895 was.....	5,934
Population 1890 was.....	6,814
Population 1900 (est.).....	9,000

INTEREST on the 7 per cent bonds and on the 6s of 1914 is payable at the County Treasurer's office; on the 6s of 1915, by N. W. Harris & Co., New York City.

OPTIONAL—All bonds are subject to call; the 7s at any time and the 6s ten years before maturity.

**State of South Dakota.**

ITS

**DEBT, RESOURCES, Etc.**

Organized as a Territory (Act March 2, 1861) - March 2, 1861  
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889  
Total area of State (square miles) - - - - - 76,620  
State Capital, - - - - - Pierre  
Governor (till Tues. aft. 1st Mon. Jan. 1901) Andrew E. Lee  
Sec'y of State (till Tues. aft. 1st Mon. Jan. 1901) Wm. H. Roddle  
Treasurer (till Tues. aft. 1st Mon. Jan. 1901) - John Chamber  
Legislature meets biennially in odd years on the Tuesday after the 1st Monday in January, and sessions are limited to 60 days.

**HISTORY OF DEBT.**—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 120.

LOANS—	When Due.	REFUNDING BONDS—
SETTLEMENT BONDS—		4s, J&J, \$107,500.....
4s, J&J, \$50,000.....	Mar. 1, 1910	Sept. 16, 1909
4s, .....	20,000.....Jan. 15, 1911	4s, .....
4s, J&J, 35,800.....	May 1, 1902	4s, .....
4 $\frac{1}{2}$ s, J&J, 84,500.....	May 1, 1907	3 $\frac{1}{2}$ s, .....
DEFICIENCY BONDS—		3 $\frac{1}{2}$ s, J&J, 92,500.....
4 $\frac{1}{2}$ s.....	\$98,000..... Apr. 1, 1905	Nov. 1, 1912
		SOLDIERS' HOME BONDS—
		4s, J&J, \$45,000.....
		May 1, 1909

INTEREST on the Constitutional and Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3 $\frac{1}{2}$  per cent refunding bonds at the Chase National Bank in New York; and on all other bonds at the Chemical National Bank in New York.

**TOTAL DEBT** (all bonded) Jan. 1, 1900, \$708,300; sinking and other funds available for payment of debt, \$242,389; net debt Jan. 1, 1900, \$465,911. State has taxes due and unpaid to an amount estimated at \$600,000, which when collected will be available for the payment of bonded indebtedness as well as for current expenses.

**ASSESSED VALUATION.**—The State's valuation has been as follows:

Year.	Valuation.	Year.	Valuation.
1899.....	\$158,330,111	1895.....	\$121,751,151
1898.....	118,580,496	1894.....	128,046,765
1897.....	120,175,431	1893.....	136,032,840
1896.....	119,391,156	1892.....	127,389,992

**TAX RATE.**—In 1899 the tax rate (per \$1,000) was \$2.20.

**DEBT LIMITATION.**—South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.

SECTION 1. Neither the State nor any county, township or municipality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; provided, that the State may assume or pay such debt or liability when incurred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement.

SEC. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate \$100,000, and no greater indebtedness shall be



**GRANT COUNTY—J. E. TRURAN, Auditor.**

County seat is Millbank.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1899.....\$3,574,871
<b>FUNDING BONDS—</b>		Assessment about 1/2 actual value.
5 1/2s, \$94,000.....	Apr. 6, 1916	State & co. tax (per M.) '99..\$7,600
Optional after Apr. 6, 1906.		Population 1895 was.....7,682
Bonded debt Jan., 1900.	\$94,000	Population 1899 (est.).....10,000

**LAWRENCE CO.—Wm. A. ZINK, Auditor.**

County seat is Deadwood.

<b>REFUNDING BONDS—</b>	<i>When Due.</i>	Tax valuat'n, personal.\$1,115,436
5s, .....	July 1, 1919	Tax valuat'n, railroads 322,196
Subject to call July 1, 1909		Total valuation 1900... 5,582,935
Bonded debt Mch., 1900	\$570,050	Assessment about 1/4 actual value.
Less Meade Co. proport'n	103,500	State & Co. tax (p. M.) 1900.\$20,000
Net debt Mch. 1, 1900	466,550	Population 1890 was .....11,673
Bonds are exempt from taxation.		Population 1899 (est.).....26,000
Tax valuation, real....	\$4,145,303	

**TAX FREE**—Bonds of this county are exempt from taxation.

**MARSHALL CO.—Geo. C. DUNTON, Treasurer.**

County seat is Britton.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund..... \$3,500
<b>REFUNDING BONDS—</b>		Net debt Jan. 1, 1899.... 58,000
6s, .....	July 1, 1907	Total valuation 1899....1,911,450
5s, .....	20,000.....	Real valuation.....5,000,000
Bonded debt Jan. 1, '99	\$34,500	Total tax (per \$1,000) '99..\$10.20
Floating debt.....	27,000	Population in 1890 was.....4,544
Total debt Jan. 1, 1899..	61,500	Population in 1899 (est.).....6,000

**MEADE COUNTY.—W. A. McMICHAEL, A'd'r.**

County seat is Sturgis.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt July 1, '99. \$132,000
<b>REFUNDING BONDS—</b>		Floating debt..... 84,267
5s, M&N, \$107,500 ..	May 1, 1907	Sinking funds..... 8,436
Subject to call at any time.		Net debt July 1, 1899.... 207,831
5s, .....	24,500.....	Tax valuation 1899.....1,981,805
Interest on 5s of 1909 is payable		State & Co. tax (per M.) '99..\$18.20
at Fourth National Bank, N. Y.		Population 1898 (est.).....6,500
		Population 1890.....4,640

**MILLBANK.—J. E. TRURAN, City Auditor.**

This city is in Grant County.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt..... \$4,500
<b>REFUNDING BONDS—</b>		Total debt Jan. 1, 1900... 27,500
5s, .....	10,000.....	Assessed valuation 1899..295,216
(Subject to call after 1904.)		Asses-ment about 1/3 actual value.
5s, .....	13,000.....	Tax rate (per \$1,000) 1899 \$35.60
(Subject to call after 1909.)		Population in 1890 was.....1,207
Bonded debt Jan. 1, 1900.	\$23,000	Population in 1900 (est.)....2,000

**MINNEHAHA CO.—H. W. SMITH, Auditor.**

County seat is Sioux Falls.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$6,834,815
<b>COURT HOUSE BONDS—</b>		Tax valuation, person'l. 1,541,925
4 1/2s, A&O, \$40,000....	Apr. 1, 1904	Tax val'tion, RRs., etc. 665,420
4 1/2s, A&O, 40,000....	Apr. 1, 1909	Total valuation 1899.... 9,042,160
Interest payable in New York.		Assessment is 2/5 actual value.
Bonded debt Jan. 1, 1900..	\$89,360	State & Co. tax (per M.) '99..\$10.20
Sinking fund.....	26,360	Population 1890 was.....21,879
Net debt Jan. 1, 1900.....	63,000	Population 1900 (est.).....27,000

**INTEREST** on the court-house bonds is payable by Messrs. Farson, Leach & Co., New York City.

**MITCHELL.—** { THOMAS FULLERTON, Mayor.  
H. R. KIBBEE, Treasurer.

Mitchell is situated in Davison County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Mar. 1, 1900	\$62,500
<b>REFUNDING BONDS—</b>		Water debt (included)....	\$43,000
4 1/2s, F&A, \$19,500....	Feb. 1, 1919	Total valuation 1899....	820,196
Subject to call Feb. 1, 1909		Real valuation.....	2,500,000
<b>REFUNDING WATER BONDS—</b>		Total tax (per \$1,000) 1899	\$34.80
4s, .....	30,000.....	Population in 1895 was.....	2,579
Subject to call after 1909.		Population in 1890 was.....	2,217
Interest payable at City Treasury.		Population in 1900 (est.)....	4,000

**PENNINGTON CO.—H. CROCKETT, Auditor.**

County seat is Rapid City.

<b>LOANS—</b>	<i>When Due.</i>	Cash in treasury.....	\$10,521
<b>FUNDING BONDS—</b>		Tax valuation, real.....	1,779,607
7s, July, \$19,400....	July 1, 1903	Tax valuation, person'l..	1,163,936
6s, M&S, 20,000....	Mar. 1, 1907	Total valuation in 1899	2,943,543
<b>REFUNDING BONDS—</b>		Assessment same as actual value.	
4s, .....	18,500.....	State and Co. tax (per M) '99.	\$19.70
Bonded debt Jan. 1, 1900	\$57,900	Population in 1890 was.....	6,540
Floating debt.....	139,159	Population in 1900 (est.)....	9,000
Total debt Jan. 1, 1900	197,060		

**INTEREST** on the funding bonds due in 1903 is payable at the Co Treasurer's office; on other bonds by Kountze Bros., N. Y.

**RAPID CITY.—A. W. GIRD, Auditor.**

Rapid City is situated in Pennington County. The city owns property valued (March, 1900.) at \$130,000; City Hall, waterworks, etc.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Sept. 1, 1899..	\$143,000
<b>REFUNDING WATER BONDS—</b>		Tax valuation, real.....	694,354
5s, M&S, \$51,000....	Sept. 18, 1919	Tax valuation, personal.	221,003
Subject to call Sept. 18, 1909		Tax valuation, railroads.	9,933
7s, J&J, \$40,000....	Aug. 1, 1906	Total valuation 1899....	925,290
6s, M&N, 5,000....	May 1, 1911	Assessment 1/2 actual value.	
Bonded debt Sept. 1, 1899.	\$96,000	Total tax (per \$1,000) '99..	\$27.20
Water debt (included)....	51,000	Population 1890 was.....	2,128
Floating debt.....	47,000	Population 1899 (est.).....	2,500

**INTEREST** on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.

**ROBERTS CO.—J. F. SCHWANTES, Auditor.**

Wilmot is the county seat.

<b>LOANS—</b>	<i>Amount.</i>	Tax valuation, real....	\$1,090,426
7% funding bonds.....	\$20,000	Tax valuation, RR., &c.	161,867
6% refunding bonds.....	12,000	Tax valuat'n, personal.	755,341
Bonded debt Jan. 1, 1900.	32,000	Total valuation 1899....	2,007,634
Floating debt.....	18,715	Assessment about 1/3 actual value.	
Total debt.....	50,715	State & co. tax (per M.) '99..	\$10.20
Sinking fund.....	1,702	Population in 1890 was.....	1,997
Net debt Jan. 1, 1900.....	49,013	Population in 1900 (est.)....	15,000

**SIoux FALLS.—**

Sioux Falls is situated in Minnehaha County.

<b>LOANS—</b>	<i>When Due.</i>	<b>RAILROAD AID BONDS—</b>	
<b>BRIDGE BONDS—</b>		7s, Mch., 60,000.....	Mar. 9, 1907
7s, Nov., \$12,000....	Nov. 1, 1903	Bonded debt Apr. 1, '98.	\$321,000
6s, July, 8,000....	July 1, 1906	Tax valuation, real.....	1,710,333
<b>FUNDING BONDS—</b>		Tax valuation, personal.	492,405
7s, July, 35,000....	July 2, 1903	Total valuation 1898....	2,202,738
7s, Jan., 10,000....	Jan. 1, 1904	Assessment about 1/4 actual value.	
7s, Aug., 17,500....	Aug. 1, 1905	Tot. tax rate (per \$1,000) '99.	\$48.40
5s, J&J, 178,500....	Jan. 1, 1910	Population in 1895 was.....	9,002
		Population in 1890 was.....	10,177

**INTEREST** on 7 per cent funding bonds due in 1903 is payable at the City Treasurer's office; on the 5 per cent funding bonds at Seaboard National Bank, New York, and on all other bonds at the Chemical National Bank, New York.

**WATERTOWN.—J. J. CLUTTON, Mayor.**

This city is in Codington County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, 1900.	\$105,100
<b>HIGH SCHOOL BONDS—</b>		Floating debt .....	24,726
6s, J&J, \$30,000.....	1909	Total debt.....	129,826
<b>CITY HALL BONDS—</b>		Sinking fund.....	3,956
6s, J&J, \$15,000.....	1909	Net debt Jan. 1, 1900....	125,870
<b>FUNDING BONDS—</b>		Tax valuation, real.....	865,769
3s, Dec. 1, \$60,100....	1915	Tax valuat'n, personal....	311,718
Subject to call after Oct. 1, 1900		Total valuation 1899....	1,207,487
<b>INTEREST</b> on funding bonds is		Total tax rate (per M.) '99..	\$34.00
payable in Watertown; on other		Population in 1890 was.....	2,672
bonds in New York City.		Population in 1900 (est.)...	4,500

**YANKTON.—** { A. M. ENGLISH, Mayor.  
L. M. YEATMAN, Clerk.

This city is the county seat of Yankton County.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund.....	\$3,500
<b>PARK BONDS—</b>		Net debt Jan. 1, 1899....	138,500
6s, .....	\$6,000.....	Water debt (included)....	21,000
6s, .....	31,000.....	Assessed valuation, real.	888,903
<b>WATER BONDS—</b>		Assessed valuation, per-	
6s, .....	\$18,000.....	sonal.....	177,200
<b>SCHOOL BONDS—</b>		Total valuation 1898....	1,066,105
5s, .....	\$10,000.....	Assessment about 1/3 actual value.	
5s, .....	10,000.....	Total tax (per \$1,000) 1899	\$36.00
5s, A&O. 10,000.....	1917	Population in 1890 was.....	3,670
Optional after 10 years.		Population in 1899 (est.)....	5,000
Bonded debt Jan. 1, '99..	\$142,000		

**YANKTON CO.—H. ELLERMAN, Treas.**

County seat is Yankton.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt (additional).	\$11,000
<b>RAILROAD BONDS—</b>		Assessed valuation '99..	7,659,485
4s, M&N, \$200,000....	May, 1909 & '19	Assessment about 1/3 actual value.	
4 1/2s, M&N, 93,700....	May 1, 1913	State & co. tax (per M.) '99.	\$11.50
Subject to call at any time.		Population in 1895 was.....	11,305
Total debt Apr. 1, 1900..	\$293,700	Population in 1890 was.....	10,444
Sinking fund.....	17,500	Population in 1899 (est.)....	14,000
Net debt Apr. 1, 1900....	276,200		

**INTEREST** is payable at the Chemical National Bank, New York.

**ADDITIONAL STATEMENTS.**

We give below the bonded debt, warrants outstanding, and cash in treasury on July 1, 1898, the assessed valuation for the year 1899, and the population according to the State census of 1895, of all counties in South Dakota reporting a debt of \$10,000 or over, which are not included among the foregoing.

Location.	Bonded Debt.	Warrants Outstand'g.	Cash in Treasury.	Assessed Val'u'n.	Popu-lation.
	\$	\$	\$	\$	
Butte County.....	14,848	24,130	3,781	1,578,886	1,575
Campbell County.....	28,500	8,925	7,104	1,171,532	4,303
Codington County.....	35,000	19,056	23,943	4,064,845	7,096
Day County.....	15,000	15,400	20,636	4,107,322	10,561
Douglas County.....	19,000	25,368	13,710	1,698,600	4,758
Edmunds County.....	31,000	330	12,822	1,746,955	3,740
Fall River County.....	40,000	121,096	12,185	1,607,654	4,168
Hanson County.....	20,000	8,152	10,330	2,355,822	4,606
Hughes County.....	167,000	24,720	13,769	2,413,619	3,180
Hyde County.....	23,000	10,974	10,318	1,019,469	1,333
Lake County.....	30,000		26,160	3,931,719	7,680
McCook County.....	20,000	1,257	20,161	3,899,838	7,206
Miner County.....	10,000		17,090	2,315,579	5,015
Potter County.....	10,000	4,462	16,185	1,251,279	2,464
Sully County.....	10,000		11,125	1,383,311	1,641
Turner County.....	20,000		42,202	5,015,414	11,837
Union County.....	15,000	1,127	34,963	4,000,954	10,515
Walworth County.....	10,000	4,387	2,429	986,556	2,480

**State of Nebraska.**

ITS  
DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30, 1854) - May 30, 1854  
Admitted as a State (Act April 19, 1864) - March 1, 1867  
Total area of State (square miles) - - - 76,840  
State Capital, - - - - - Lincoln  
Governor (term exp. Th. aft. 1st Tu. Jan. '01) Wm. A. Poynter  
Secretary of State (till Thur. aft. 1st Tues. Jan. 01) W. F. Porter  
Treasurer (till Thurs. after 1st Tues. Jan. '01) John B. Meserve.

Legislature meets biennially in odd years on the 1st Tuesday of January, and sessions "shall not be less than sixty days." but are not otherwise limited. Members of the Legislature "shall not receive pay for more than 60 days at any one sitting, nor more than 100 days during their term."

**HISTORY OF DEBT.**—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 122.

On Mar. 1, 1900, the State bonded debt was \$35,000 and the general fund warrants outstanding amounted to \$1,800,000. The cash in the treasury on the same date was \$669,443.

**TOTAL DEBT, ETC.**—The subjoined statement shows Nebraska's total bonded debt on each of the dates named. All of the bonds are now held in the school fund.



**Bonds outstanding.** Mar. 1, 1900. Dec. 1, '99. Dec. 1, '98. Dec. 1, '97  
Held in school fund... \$35,000 \$55,000 \$153,267 \$261,267

**PERMANENT SCHOOL FUND.**—In addition to the \$35,000 of State bonds mentioned above, the school fund held Mar. 1, 1900: cash, \$212,839; United States bonds, \$15,000; sundry State of Nebraska county and school district bonds, \$3,002,496; general fund warrants, \$804,191; total of all, \$4,069,526.

**ASSESSED VALUATION.**—The total assessed valuation (about 25 per cent of true value) and tax rate per \$1,000 have been:

Years.	Total Assessed Valuation.	Tax rate per \$1,000	Years.	Total Assessed Valuation.	Tax rate per \$1,000
1899.....	\$169,105,905	.....	1888.....	\$176,012,820	\$7 50
1898.....	167,830,822	.....	1887.....	160,506,266	8 12½
1897.....	165,193,736	.....	1886.....	143,932,570	7 62½
1896.....	167,078,270	\$7 11	1884.....	126,615,886	7 69½
1895.....	171,468,207	.....	1883.....	110,543,644	7 40
1894.....	183,717,498	6 84	1882.....	98,537,475	.....
1893.....	194,733,124	6 49	1881.....	93,142,456	.....
1892.....	186,432,376	7 00	1880.....	90,499,618	.....
1890.....	184,770,304	6 24	1870.....	75,467,398	.....
1889.....	182,763,538	6 50			

**DEBT LIMITATION.**—Nebraska has carefully provided in its Constitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature.

**STATE** indebtedness is restricted to \$100,000 to meet casual deficits in revenues, except in case of invasions, &c., while the loaning by the State of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STATE AND CITY SUPPLEMENT of April, 1895, pages 124 and 125.

**POPULATION OF STATE**—The population of Nebraska has been as follows in the years named:

1890.....	1,058,910	1870.....	122,993
1880.....	452,402	1860.....	28,841

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF NEBRASKA.

Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska and pay interest on all city, town, county and school district bonds.

**ADAMS COUNTY.**—WILL BROOKLEY, Treas.

County seat is Hastings.  
**LOANS—** When Due. Sinking fund..... \$67,000  
**COURT HOUSE AND JAIL—** Net debt Feb. 24, 1900... 90,000  
5s, ....., \$32,000... July 1, 1909 Total valuation 1899... 2,639,445  
Subject to call since July 1, 1899 State & Co. tax (per M.) '99... 17.87  
**RAILROAD BONDS—** Population in 1890 was... 24,303  
5s, ....., \$125,000... May 1, 1908 Population in 1900 (est.)... 25,000  
Total debt Feb. 24, 1900... \$157,000

**BEATRICE.**—T. H. BURKE, City Clerk.

Beatrice is the county seat of Gage County.  
The K. C. & B. RR. bonds are in litigation.  
**LOANS—** When Due. **PAYING BONDS (Con.)—**  
**FUNDING BONDS—** 6s, F&A, \$3,000... Aug. 1, 1912  
6s, M&S, \$8,000... Sept. 7, 1905 Subject to call at any time.  
6s, ann., \$15,000... Aug. 1, 1900  
**CURBING BONDS—** 6s, ann., 6,160... Sept. 1, 1900  
6s, ann., \$18,959... 1896-1901 6s, ann., 24,138... June 1, 1901  
6s, ann., 7,200... Dec. 1, 1901  
**K. C. & B. RR. BONDS—** **WATER WORKS BONDS—**  
6s, M&N, \$50,000... Nov. 1, 1909 6s, Mar., \$80,000... Mar. 9, 1906  
Subject to call at any time.  
**SEWER BONDS—** Subject to call at any time.  
6s, Jan., \$8,500... Jan. 1, 1910 6s, July, \$10,000... July 1, 1910  
Subject to call at any time.  
6s, Jan., \$16,000... Jan. 2, 1911 5s, M&N, \$35,000... Nov. 2, 1911  
Subject to call at any time.  
**PAVING BONDS—** **BEATRICE SCHOOL DIST. BONDS.**  
6s, J&D, \$20,000... June 1, 1909 6s, J&D, \$18,000... Dec. 1, 1900  
Subject to call at any time. (\$1,000 due yearly) to Dec. 1, 1917  
6s, J&J, \$12,000... Jan. 1, 1910 6s, ....., \$6,000... Oct. 1, 1900  
Subject to call at any time. (\$500 due yearly)... to 1911  
6s, J&J, \$19,000... July 1, 1910 6s, ....., \$20,000... Aug. 1, 1900  
Subject to call at any time. (\$1,000 due yearly) to Aug. 1, 1919  
6s, F&A, \$5,000... Aug. 1, 1910 6s, M&S, \$15,000... Sep. 1, 1901  
Subject to call at any time. (\$1,000 due yearly) to Sep. 1, 1915  
6s, M&N, \$4,000... Nov. 1, 1911  
Subject to call at any time.

INTEREST is payable by Kountze Bros., New York City.

TOTAL bonded debt February 1, 1899, was \$394,673; floating debt, \$28,196; judgments, \$2,832; total debt, \$425,702, of which water debt was \$125,000; total bonded debt of the school district on April 1, 1898, which is entirely separate from the city debt, was \$67,000, and the floating debt, \$15,000. Tax rate of school district in 1897 was \$26.00.

POPULATION in 1890 was 13,836; in 1880 was 2,447.

**BLAIR.**—{ JOHN McQUARRIE, Mayor.  
HENRY MENCKE, City Clerk.

County seat of Washington County.  
**LOANS—** When due. Tax valuation, real..... \$153,830  
**COURT HOUSE BONDS—** Tax valuation, personal... 75,274  
6s, J&J, \$5,000... July 1, 1909 Total valuation 1899... 229,104  
Subject to call at any time. Assessment ½ actual value.  
**WATER WORKS BONDS—** State, Co. & city tax (p. M.) '99... \$42.87  
7s, Aug., \$20,000... Aug. 10, 1905 Population 1890 was... 2,069  
Subject to call at any time. Population 1880 was... 1,317  
Total debt Feb. 1, 1900... \$25,000 Population 1900 (estimated)... 3,750

INTEREST is payable in New York by Kountze Brothers.

TAX FREE.—Bonds of this city are exempt from taxation.

**BLAIR SCHOOL DISTRICT.**—H. W. McBride, Sec'y.

**LOANS—** When Due. Bonded debt Sept. 1, '99... \$42,000  
\$10,000... 1903 Sinking fund..... 5,000  
32,000... 1919-1920 Tax valuation..... 442,848  
Subject to call 1909-1910. Population in 1899 was... 4,000

**BOONE COUNTY.**—County seat is Albion.

**LOANS—** When Due. Net debt Jan. 1, 1898... \$47,000  
**COURT HOUSE BONDS—** Tax valuation, real..... 1,051,403  
5s, May, \$25,000... May 1, 1916 Tax valuation, personal... 326,082  
Subject to call after 1906. Tax valuation, railroads... 180,959  
**RAILROAD BONDS—** Total valuation 1897... 1,558,444  
8s, Jan., \$33,000... Jan. 7, 1901 Total valuation 1898... 1,617,378  
Interest is payable in New York. Total tax (per \$1,000)... 28.875  
Total debt Jan. 1, 1898... \$58,000 Population in 1890 was... 8,683  
Sinking funds..... 11,000 Population in 1898 (est.)... 13,000

The assessed valuation of property is not to exceed 15 per cent of the actual value.

**BUFFALO COUNTY.**—C. F. BODINSON, Treas.

County seat is Kearney. 3½ per cent refunding bonds have been offered to refund the court-house 5s, but not sold up to Mar. 30, 1900.

**LOANS—** When Due. Bond. debt Jan. 1, 1900... \$118,000  
**COURT HOUSE BONDS—** Cash in various funds... 35,580  
5s, J&J, \$45,000... Jan. 1, 1910 Tax valuation 1899... 2,754,130  
Subject to call. Assessment about ¼ actual value.  
**FUNDING BONDS—** State & Co. tax (per M.) '99... \$26.25  
7s, M&N, \$19,000... May 1, 1900 Population in 1890 was... 22,160  
**REFUNDING BONDS—** Population in 1899 (est.)... 25,000  
3'60s, .., \$54,000... July 1, 1919  
Subject to call after 1909.

INTEREST is payable at Kearney, Neb.

**BURT COUNTY.**—JOHN G. ASHLEY, Treas.

County seat is Tekamah.

**LOANS—** When Due. Total valuation 1899... \$2,432,370  
**FUNDING BONDS—** Assessment is ½ actual value.  
3s, J&J, \$105,000... July 1, 1901 Total tax (per \$1,000) '99... \$19.17  
Total debt Mar. 1900... \$105,000 Population 1890 was... 11,069  
Tax valuation, real... 1,693,950 Population 1900 (est.)... 16,000  
Tax valuation, personal... 738,420

INTEREST is payable by Kountze Bros., New York City.

**BUTLER CO.**—J. J. GRAHAM, County Clerk.

County seat is David City.

**LOANS—** When Due. Total valuation 1899... \$2,199,101  
**COURT HOUSE BONDS—** Assessment abt. 15 p. c. actual val.  
5s, J&J, \$25,000... July 1, 1909 State & co. tax (per M.) '99... \$25.875  
**REFUNDING BONDS—** Population 1890 was... 15,454  
5s, J&J, \$89,000... Jan. 1, 1912 Population 1900 (est.)... 17,500  
Total debt Feb. 25, 1900... \$114,000

TAX FREE.—All bonds of this county are exempt from taxation.

**CASS COUNTY.**—J. L. BARTON, Treasurer.

County seat is Plattsmouth.

**LOANS—** When Due. Tax valuation, real... \$2,855,281  
**COURT HOUSE BONDS,** Tax valuation, per'l... 1,889,910  
5s, Jan., \$65,000... Jan. 1, 1910 Total valuation 1899... 4,755,191  
Subject to call. Assessment about ½ actual value.  
Bonded debt Jan. 1, 1900... \$65,000 State & co. tax (per M.) '99... \$24.50  
Sinking fund... 1,000 Population in 1890 was... 24,080

INTEREST on all county bonds is payable in New York.

**COLUMBUS.**—WM. BECKER, Clerk.

Columbus is in Platte County.

**LOANS—** When Due. Total debt Feb. 25, 1900... \$75,500  
**BRIDGE BONDS—** Tax valuation 1899... 374,200  
6s, May 1, \$8,000... May 1, 1909 Assessment about ¼ actual value.  
6s, Dec. 1, 30,000... Dec. 1, 1917 Total tax (per \$1,000) '99... \$53.00  
**REFUNDING BONDS—** Population 1890 was... 3,134  
4½s, M&S, \$37,500... Mch. 1, 1919 Population in 1899 (est.)... 4,200  
Subject to call after Mch. 1, 1909

**CUMING CO.**—H. KOCH, Treasurer.

West Point is the county seat.

**LOANS—** When Due. Bond. debt Jan. 1, 1900... \$65,000  
**REFUNDING BONDS—** Precinct bonds (add'l)... 30,000  
4½s, A&O, \$65,000... Oct. 1, 1910 Total valuation 1899... 2,209,961  
Subject to call after 1900. Assessment 't abt. ½ to ¼ act'l value.  
**WEST PT. PRECINCT BONDS, (ref.)** State & co. tax (per M.) '99... \$23.75  
6s, J&J, \$30,000... July 1, 1915 Population 1899 (est.)... 15,500  
Subject to call after July 1, 1905 Population 1890 was... 12,265

**DAKOTA CO.**—GEO. U. BILLE, County Clerk.

County seat is Dakota.

Bonded debt Jan. 1, 1900... \$125,000 Assessment about ¼ actual value.  
Floating debt... 10,000 State & Co. tax (p. M.) '99... \$27.12  
Total debt Jan. 1, 1900... 135,000 Population in 1890 was... 5,386  
Tax valuation 1899... 1,502,622 Population in 1900 (est.)... 10,000

INTEREST is payable at Farmers' Loan & Trust Co., New York, and at State Treasurer's office, Lincoln, Neb.

**DODGE COUNTY.**—GEO. A. MURRELL, Clerk.

County seat is Fremont.

**LOANS—** When Due. 4½s, J&D, \$55,000... Dec. 15, 1910  
**BRIDGE BONDS—** Total debt Feb. 25, 1900... \$191,000  
7s, Mar. 1, \$10,000... Mar. 1, 1902 Total valuation 1899... 3,065,938  
**REFUNDING COURT HOUSE—** Ass'm't real ⅙ pers'al ¼ act. val.  
4s, M&S, \$26,000... Sept 1, 1919 State & Co. tax (per M.) '99... \$28.62½  
Subject to call Sept. 1, 1909. Population 1890 was... 19,260  
**REFUNDING—** Population 1880 was... 11,263  
5s, J&J, \$100,000... July 1, 1910 Population 1899 (est.)... 25,000  
subject to call after July 1, 1900

INTEREST is payable by Kountze Bros., New York City.

**DOUGLAS CO.**—{ D. M. HAVERLY, Clerk.  
G. F. ELSASSER, Treasurer.

The county seat is Omaha.

**LOANS—** When Due. Interest payable in New York City.  
**EXPOSITION BONDS—** Bond. debt Jan. 1, 1900... \$975,000  
4½s, J&J, \$100,000... Jan. 1, 1918 Tax valuation, real... 17,275,793  
**FUNDING BONDS—** Tax valuation, personal... 3,350,717  
4½s, J&J, \$180,000... Jan. 1, 1918 Total valuation for Co.  
**ROAD IMPROVEMENTS—** purposes 1899... 20,626,510  
4½s, J&J, \$150,000... July 1, 1912 Assessment about ⅓ actual value.  
**REFUNDING BONDS—** State & co. tax (per M.) '99... \$24.77½  
5s, J&J, \$268,000... July 1, 1907 Population 1890 was... 158,003  
5s, J&J, 158,000... July 1, 1911 Population 1897 (est.)... 160,000  
4½s J&J, 119,000... July 1, 1915  
Subject to call after July 1, 1905

**FAIRBURY.**—

This city is the county seat of Jefferson County.

**LOANS—** When due. Total city debt Mar. 1, 1900... \$21,000  
**RAILROAD BONDS—** Tax valuation, real... 187,608  
6s, July, \$10,000... July 1, 1907 Tax valuation, personal... 73,738  
6s, J&J, 11,000... Sept. 1, 1912 Total valuation 1899... 261,346  
Subject to call. Assessment about ⅓ actual value.  
**Fairbury Precinct—** Population of city 1890 was... 2,630  
**RAILROAD AID—** Population of city 1899 abt... 5,000  
6s, ....., \$16,000... Jan. 1, 1907  
Subject to call.

INTEREST on city bonds is payable by Kountze Bros., N. Y. City.



**FALLS CITY.**—

County seat of Richardson County. The school bonds given below are not a city debt, the school district, which includes the city and other territory, being responsible.

LOANS—	When Due.	SCHOOL BONDS—
ELECTRIC LIGHT—		5s, J&J, \$25,000.....July 1, 1907
5s, Jan., \$6,000.....	July 1, 1910	Subject to call.
Subject to call at any time.		
REFUNDING WATER WORKS—		Tax valuation 1898.....\$357,451
4s, A&O, \$31,000.....	Oct. 1, 1919	Assessment about $\frac{1}{2}$ actual value.
Optional \$2,000 yearly.....	1904	Tax rate (per \$1,000) '99.....\$37.50
to 1907; \$2,500, 1908-'11; \$3,000		School tax (additional).....21.00
1912-'15, and \$1,000, 1916.		Population 1890 was.....2,102
Total debt Feb. 1, 1899.....		Population 1897 (about).....4,000
Sinking fund.....		

INTEREST on school bonds is payable by the Treasurer of Richardson County; on city bonds at Kountze Bros., New York.

**FREMONT.**— { FRED. W. VAUGHN, Mayor.  
J. C. CLELAND, Treasurer.

This is the county seat of Dodge County.

LOANS—	When Due.	SCHOOL DISTRICT NO. 1—M. E. REYNOLDS, Secretary.
REFUNDING BONDS—		5s, ....., \$30,000.....Aug. 1, 1909
4 $\frac{1}{2}$ s, ann., \$209,000.....	Me. 1, 1919	5s, ....., 18,000.....June 1, 1912
Subject to call after Me. 1, 1904		....., 39,000.....Dec. 1, 1919
Fremont Precinct—		
REFUNDING BONDS—		Subject to call Dec., 1909.
4s, ....., \$44,000.....	Sept. 1, 1919	
Subject to call Sept. 1, 1909.		

The Precinct and School District bonds in the above table are not included in the city's total debt, as they are not payable from the city tax proper.

INTEREST on the refunding bonds is payable at the Nebraska Fisceal Agency, New York.

BONDED DEBT on Feb. 25, 1900, was \$209,000; water debt (included), \$89,000. The city has at present no floating debt and no sinking fund.

ASSESSED VALUATION in 1899 was \$791,750; in 1898 was \$823,689; in 1897 of real estate was \$602,635; of personal property, \$189,333; total, \$791,968; total tax rate (per \$1,000), 1899, \$82.62 $\frac{1}{2}$ , including State tax, \$7.87 $\frac{1}{2}$ ; County tax, \$20.75; city tax, \$22.00, and school tax, \$28.00. Assessment is about  $\frac{1}{3}$  actual value.

POPULATION in 1890 was 6,747; in 1880 it was 3,013. According to local figures the population in 1899 is 10,000.

**GRAND ISLAND.**— { W. H. PLATT, Mayor.  
W. R. KING, Treasurer.

County seat of Hall County.

LOANS—	When Due.	GRAND ISLAND SCHOOL DISTRICT REFUNDING BONDS—
REFUNDING BONDS—		5s, J&J, \$23,500.....July 1, 1918
5s, J&J, \$151,000.....	1918	Subject to call after July 1, 1903.
Subject to call after 1903.		
		4s, J&J, \$23,000.....July 1, 1919

INTEREST is payable by Kountze Bros., New York City.

BONDED DEBT, ETC.—The city's bonded debt on Feb. 16, 1900, was \$151,000; water debt (included), \$70,000; floating debt, additional, \$4,910; sinking fund, about \$6,443. The school district debt on Oct. 1, 1899, was \$46,500.

ASSESSED VALUATION (about 15 per cent of actual value) in 1899 of real estate, \$575,677; personal property, \$170,335; railroad, \$40,280; total, \$786,292; tax rate per \$1,000, in 1899 was \$70.37 $\frac{1}{2}$ , this including State tax \$6.87 $\frac{1}{2}$ , county tax \$15.50, city tax \$25.00, and school tax, \$23.00.

POPULATION in 1890 was 7,536; 1880 was 2,963. Population in 1898 (about) 10,000.

**HASTINGS.**— { JACOB FISHER, Mayor.  
E. A. FRANCIS, Clerk.

Hastings is the county seat of Adams County.

LOANS—	When Due.	RAILROAD AID—
WATER BONDS—		5s, M&N, \$20,000.....May 1, 1908
5s, M&N, \$10,000.....	May 21, 1914	REFUNDING BONDS—
Subject to call.		
ELECTRIC-LIGHT BONDS—		4 $\frac{1}{2}$ s, J&J, \$225,000.....Jan. 1, 1919
4s, J&D, \$20,000.....	Dec. 1, 1919	Subject to call Jan. 1, 1909.
Subject to call 1909.		

INTEREST payable on all bonds in New York City at Nebraska's fisceal agency—Kountze Brothers.

TOTAL BONDED DEBT Dec. 1, 1899, was \$275,000; sinking fund, \$28,607; net debt, \$246,393; water debt (included in total debt) \$110,000. The water plant owned by the city yields a revenue of over \$11,000 a year.

ASSESSED VALUATION—In 1899 of real estate was \$454,443; of personal property, \$168,290; of railroads, etc., \$62,755; total, \$685,488; city tax rate (per \$1,000) 1899, \$40.00. Real estate is assessed at about "one eighth its actual value." personal property at about one twelfth.

POPULATION in 1890 was 13,584; in 1880 was 2,817; in 1899 (est.), 14,500.

**HEBRON.**— { J. A. BOWDLE, Treasurer.  
B. A. YOUNG, Clerk.

Hebron is in Thayer County. Hebron precinct and school district includes considerable territory outside of the city.

LOANS—	When Due.	Town debt Mar. 1, 1900.....
WATER WORKS—		\$24,000
5s, A&O, \$24,000.....	Oct. 1, 1910	Precinct debt.....11,000
Subject to call at any time.		
Hebron Precinct—		
RAILROAD AID—		School district debt.....9,000
6s, ....., \$11,000.....	Jan. 1, 1907	Tax valuation 1899.....134,815
Subject to call at any time.		
School District Bonds—		
5s, ....., \$9,000.....	1909	Assessment about $\frac{1}{5}$ actual value.
		Total tax (per \$1,000), '99.....\$47.70
		Population (precinct), 1890.....2,265
		Population (town), 1890.....1,502
		Population (town), 1899(est.)1,600

**HOWARD COUNTY.**—CHRIS. APPEL, Treas.

County seat is Saint Paul.

LOANS—	When Due.	FUNDING BONDS—
BRIDGE BONDS—		7s, J&J, \$45,000.....Jan. 1, 1901
6s, J&J, \$3,000.....	Jan. 1, 1905	Total debt Feb. 1, 1900.....\$79,500
RAILROAD BONDS—		
6s, J&J \$20,000.....	Jan. 1, 1906	Total valuation 1898.....1,293,944
Assessment about $\frac{1}{5}$ actual value.		
REFUNDING BONDS—		State & co. tax (per M.) '99.....\$27.50
6s, J&J, \$11,500.....	Jan. 1, 1906	Population 1890 was.....9,430
Subject to call after Jan. 1, 1901		
Population in 1899 (est.)...10,000		

INTEREST is payable in New York, except on bridge 6s.

**JEFFERSON CO.**—E L CLINE, Co. Clerk.

The county seat of this county is Fairbury. Of the Court House bonds mentioned below \$50,000 will be refunded at the optional date.

LOANS—	When Due.	Tax valuation, real.....
COURT HOUSE BONDS—		\$1,514,301
5s, J&J, \$58,000.....	July 1, 1910	Tax valuat'n, pers. & RR. 985,098
Subject to call after July 1, 1900		
Total debt Mar. 1, 1900.....		\$58,000
Sinking fund.....		8,000
Net debt, Mar. 1, 1900.....		50,000
		Total valuation 1899.....2,499,399
		Assessment about $\frac{1}{5}$ actual value.
		State & co. tax (per M.) '99.....\$25.75
		Population 1890 was.....14,850
		Population in 1900 (est.)...17,000

**KEARNEY.**—This city is in Buffalo County.

LOANS—	When due.	Bonded debt Jan 1, '98.
CANAL AND WATER—		\$287,400
7s, J&J, \$30,000.....	July 1, 1902	Floating debt.....10,500
5s, M&N, 60,000.....	May 1, 1914	Total debt.....297,900
CITY HALL—		
5s, Sept., \$25,000.....	Sept. 1, 1908	Sinking fund.....2,300
SEWER BONDS—		
6s, Jan., \$70,000.....	Jan. 1, 1910	Net debt Jan. 1, 1898.. 295,600
KEARNEY SCHOOL DISTRICT—		
6s, J&J, \$14,400.....	Jan. 1, 1901	Tax valuation, real.....530,032
6s, J&J, 18,000.....	July 1, 1905	Tax valuation, personal 163,192
6s, A&O, 10,000.....	Oct. 1, 1908	Total valuation, 1897.. 693,224
Subject to call at any time.		
5s, F&A, \$60,000.....	Feb. 12, 1912	Assessment is $\frac{1}{7}$ actual value.
(Subject to ea l.)		
		Total tax (per \$1,000).....\$98.37
		Population in 1890 was.....8,074
		Population in 1897 (est.)...7,000

INTEREST on the school bonds is payable at the office of the County Treasurer or by Kountze Bros., New York; on all other bonds at the City Treasurer's office.

**LANCASTER CO.**—The county seat is Lincoln.

LOANS—	When Due.	Tax valuation, real.....
FUNDING BONDS—		\$6,886,792
4s, J&J, \$350,000.....	Mar. 1, 1914	Tax valuat'n, per. & RR. 2,250,399
(\$35,000 opt. y'ly after 1904).		
M. P. 2d ISSUE—		Total valuation 1898... 9,137,191
5 $\frac{1}{2}$ s Jan., \$100,000.....	Jan. 1, 1903	Total valuation 1899... 8,851,143
Total debt Mar. 20, 1899.....		Assessment $\frac{1}{5}$ of actual value.
Sinking fund assets.....		State tax (per \$1,000) '99... \$8.25
Net debt Mar. 20, 1899.....		County tax (per \$1,000) '97. 17.60
		Population 1890 was.....76,395
		Population in 1895 (est.)...70,000

INTEREST is payable at County Treasury.

**LINCOLN.**— { H. J. WINNETT, Mayor.  
M. I. AITKEN, Treasurer.

Lincoln is the county seat of Lancaster County.

LOANS—	When Due.	MISSOURI PACIFIC RR.—
CHI. R. I. & PAC. RR.—		5s, J&J, \$50,000.....Nov. 1, 1905
5s, J&J, \$50,000.....	Oct. 1, 1900	5s, J&J, 20,000.....Jan. 1, 1906
DISTRICT PAVING BONDS—		
6s, ....., \$200,000.....	Various.	REFUNDING BONDS—
5s, ....., 25,000.....	1900 to 1910	5s, ....., \$26,000.....1917
(Payable \$2,500 yearly.)		
FR. ELK. & MO. VAL. RR.—		(Subject to call after 1907.)
5s, J&J, \$50,000.....	July 1, 1906	4 $\frac{1}{2}$ s, ....., \$139,500.....Aug. 1, 1918
Subject to call at any time.		
FUNDING BONDS—		Optional after 1908.
6s, Sept., \$118,000.....	Sept. 1, 1912	4s, M&S, \$402,000.....Mar. 1, 1910, to
Optional after Sept. 1, 1902		
6s, ann., \$90,000.....	Jan. 1, 1914	(\$40,200 due yearly) Mar. 1, 1919
Subject to call after Jan. 1, 1904		
INTERSECTION PAVING—		
5s, J&J, \$100,000.....	Aug. 1, 1910	All subject to call after Mar. 1, '09.
Subject to call Aug. 1, 1900		
5s, J&J, \$50,000.....	July 1, 1912	WATER BONDS—
Optional after July 1, 1902		
		5s, ann., \$26,600.....Dec. 1, 1904
		(\$2,660 due y'ly) to Dec. 1, 1913
		5s, A&O, 47,000.....Oct. 1, 1912
		Optional after Oct. 1, 1902
		SCHOOL BONDS—
		5s, J&D, \$50,000.....Dec. 1, 1914
		Subject to call after Dec. 1, 1904
		5s, M&N, \$25,000.....May 1, 1917
		Subject to call May 1, 1907

EXPLANATORY OF BONDS.—Many of the bonds are subject to call before maturity, certain of these being indicated in the table above. All are exempt from taxation.

PAR VALUE.—Bonds are mostly for \$1,000 each.

INTEREST.—Interest is payable in New York at Kountze Bros.

TOTAL DEBT.—The bonded debt on Feb. 15, 1900, was \$1,169,100, including the water debt; district paving bonds, not considered part of the city debt, \$225,000; floating debt about \$20,000. School debt on same date was \$75,000.

TOTAL ASSESSED VALUATION in 1898 was \$5,017,957; total tax rate (per \$1,000) \$75.30. Assessment at one-tenth actual value. City tax rate (per \$1,000) in 1899, \$38.00.

POPULATION.—In 1890, 55,491; in 1880, 13,003; in 1898 (est.), 60,000.

**NEBRASKA CITY.**—I. N. PHIFER, Treas.

County seat of Otoe County.

LOANS—	When due.	Assessment $\frac{1}{7}$ to $\frac{1}{10}$ actual value.
FUNDING BONDS—		Total tax (per \$1,000) '97..\$80.00
7s, M&N, \$44,000.....	May 1, 1903	Population in 1890 was....11,494
Subject to call at any time.		
REFUNDING BONDS—		
5s, \$237,000.....	1919	Population in 1897 (est.)...12,000
\$87,000 subject to call after 1904		School District—H. R. Young, Sec.
Bonded d't Feb. 23, 1900.....		REFUNDING BONDS—
Tax valuation 1897.....		4s, ....., \$20,000.....1905 to 1919
		(\$1,000 due yearly 1905 to 1914
		and \$2,000 yearly 1915 to 1919.)

INTEREST is payable in New York at Kountze Brothers.

The total debt given above does not include School District bonds.

**NORFOLK.**— { J. E. SIMPSON, Mayor.  
J. C. STITT, City Clerk.

This city is in Madison County.

LOANS—	When Due.	Bonded debt Aug. 12, '99.
FIRE DEPARTMENT—		\$68,000
6s, J&J, \$7,000.....	Sept. 15, 1902	Floating debt.....1,960
6s, F&A, 7,500.....	Aug. 24, 1911	Total debt.....69,960
FUNDING BONDS—		
6s, F&A, \$7,500.....	Aug. 24, 1911	Sinking fund.....3,632
SEWER BONDS—		
6s, J&J, \$8,000.....	Sept. 15, 1907	Net debt Aug. 12, 1899... 66,328
REFUND'G WATER BONDS—		
4 $\frac{1}{2}$ s, M&S, \$38,000.....	Mar. 1, 1919	Tax valuation, real.....234,702
Subject to call after 1909.		
Int. is payable at New York City.		
		Tax valuation, personal... 86,630
		Total valuation 1899.....321,332
		Assessment about $\frac{1}{7}$ actual value.
		City tax (per \$1,000) 1900 \$29.50
		Population in 1890 was.....3,038
		Population in 1900 (est.)...5,000

**OMAHA.**—AUGUST H. HENNINGS, Treasurer.

Omaha is situated in Douglas County.

LOANS—	When Due.	LOANS—	When Due
*CITY HALL BONDS—		*FIRE ENGINE—	
5s, M&S, \$25,000.....	Mar., 1908	4 $\frac{1}{2}$ s, J&J, 50,000.....	July 1, 1910
5s, A&O, 100,000.....	Oct., 1909	PAVING BONDS—	
5s, J&D, 100,000.....	June, 1911	5s, M&N, \$100,000.....	May, 1903
5s, F&A, 175,000.....	Feb., 1912	5s, J&J, 100,000.....	July, 1904
4 $\frac{1}{2}$ s, J&J, 100,000.....	July, 1910	5s, F&A, 50,000.....	Aug., 1905



**LOANS—**

**PAVING BONDS—(Con.)**

5s, J&J, \$50,000.....	Oct., 1906
5s, A&O, 50,000.....	Jan., 1906
5s, M&S, 75,000.....	Sept., 1907
5s, M&N, 100,000.....	May, 1908
5s, A&O, 75,000.....	Apr., 1909
5s, M&N, 50,000.....	May, 1912
5s, F&A, 100,000.....	Aug., 1913
4 <sup>1</sup> / <sub>2</sub> s, J&J, 75,000.....	July, 1910
4 <sup>1</sup> / <sub>2</sub> s, A&O, 25,000.....	Oct. 1, 1917
4s, A&O, 25,000.....	April 1, 1918
4s, J&J, 25,000.....	July 1, 1919

**\*LIBRARY BONDS—**

5s, M&N, \$100,000.....	May, 1912
-------------------------	-----------

**FUNDING BONDS—**

7s, M&N, \$66,100.....	Nov., 1900
5s, J&D, 100,000.....	June, 1905
4s, M&S, 300,000.....	Mar. 1, 1918

**\*PARK BONDS—**

5s, J&D, \$400,000.....	June, 1912
-------------------------	------------

**RENEWAL—**

5s, A&O, \$100,000.....	Apr., 1909
-------------------------	------------

**SEWER BONDS—**

6s, M&S, \$100,000.....	Sept., 1901
6s, J&D, 100,000.....	June, 1903
5s, J&J, 70,000.....	July, 1904
5s, M&S, 100,000.....	Sept., 1907
5s, M&N, 100,000.....	May, 1908
5s, A&O, 100,000.....	Apr., 1909
5s, M&N, 50,000.....	May, 1912
5s, F&A, 100,000.....	Aug., 1913
4 <sup>1</sup> / <sub>2</sub> s, J&J, 50,000.....	July, 1910
4 <sup>1</sup> / <sub>2</sub> s, F&A, 100,000.....	Aug., 1906
4s, J&J, 25,000.....	July 1, 1919
4s, J&D, 25,000.....	Dec. 1, 1919

**SPECIAL ASSESSMENT BONDS—**

Street improvem't, etc.	\$1,344,000
-------------------------	-------------

INTEREST is payable in New York by Kountze Bros.

**TOTAL DEBT, ETC.—**

Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, 1898.	Jan., 1897.
Total bonded debt.....	\$3,436,100	\$3,361,100	\$3,036,100
In addition to the above the assessment bonds maturing part yearly (payable by special assessment) on Jan. 1, 1900, amounted to \$1,344,000.			

**\*DEBT LIMITATION.**—The city debt is limited by law to \$2,500,000. The city hall bonds, fire engine bonds, library bonds, park bonds, the \$300,000 of 4 p. c. funding bonds and special assessment bonds are excluded from this limitation.

**ASSESSED VALUATION.**—The assessed valuation for (city purposes "about 1/3 cash value") and tax rate have been as follows:

Years.	Real.	Personal.	Total.	Tax Rate per \$1,000.
1900.....	\$29,666,985	\$6,625,372	\$35,692,357	\$28.00
1899.....	28,788,815	6,118,584	34,907,399	25.00
1898.....	27,673,935	5,375,568	33,049,503	24.00
1897.....	14,440,142	2,975,806	17,415,948	54.00
1892.....	16,740,898	3,690,861	20,431,759	41.00
1890.....	16,303,131	3,697,045	20,000,176	41.50
1889.....	16,642,831	4,083,848	20,726,679	48.00
1887.....	12,798,119	3,716,625	16,514,744	23.25

Valuation of railroads, banks, etc., for 1900 (included in personal property) amounted to \$1,131,559.

**POPULATION.**—In 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

**OMAHA SCHOOL DISTRICT**—A. H. Hennings, Treas.  
The district includes all of the city of Omaha.  
**LOANS—**

When Due.	Bonded debt Jan. 1, 1900	Floating debt
5s, \$200,000.....	1908	141,940
5s, 385,000.....	1912	Value of school prop'ty..1,629,165
4s, J&J, 250,000.....	Jan. 1, 1919	For assessed valuation and popul'n see statem't City of Omaha

Int. pay. at fiscal agency, N.Y. City.  
A sinking fund is provided for payment of bonds at maturity.

**OTOE COUNTY.**—H. R. YOUNG, Co. Clerk.  
County seat is Nebraska City.  
**LOANS—**

When Due.	FUNDING BONDS—	SINKING FUND BONDS—
5s, A&O, \$28,000.....	Apr. 1, 1909	4 <sup>1</sup> / <sub>2</sub> s, \$40,000.....
Subject to call at any time.		
REFUNDING BONDS—		
6s, M&N, \$85,000.....	May 1, 1906	Subject to call after Dec. 1, 1905
Subject to call at any time.		
5s, J&J, \$78,000.....	July 1, 1909	Bonded debt Mar. 1, 1900 \$463,000
4s, J&J, \$77,000.....	July 1, 1914	Sinking fund assets.....15,000
Subject to call after July 1, 1904		
4s, \$100,000.....	1918	Tax valuation, real.....3,390,499
4 <sup>1</sup> / <sub>2</sub> s, 55,000.....	1918	Tax valuation, personal..1,313,268
Subject to call after 1913.		
Total valuation 1898.....4,703,767		
Total valuation 1899.....4,673,727		
Assessment is 1/5 actual value.		
State & Co. tax (per M.) '99. \$28.50		
Population in 1890 was.....25,403		
Population in 1899 (est.)... 28,000		

INTEREST is payable at the office of the County Treasurer.  
TAX FREE—All the county's bonds are exempt from taxation.

**PAWNEE CITY.**—C. E. PIERCE, City Clerk.  
This village is in Pawnee County.  
**LOANS—**

When Due.	ELECTRIC LIGHT BONDS—	SINKING FUND.....
7s, Aug., \$4,000.....	Due in 20 years	\$1,000
REFUNDING WATER WORKS—		
4s, J&J, \$4,000.....	July 1, 1904	Net debt Mar 1, 1900..... 32,500
(Subject to call one bond yearly.)		
4s, J&J, \$23,000.....	July 1, 1919	Total valuation 1899.....242,500
(\$8,000 subject to call after 1904 and \$15,000 after 1909)		
Total debt Mar. 1, 1900....\$33,500		
Population in 1890 was.....1,550		
Population in 1900 (est.)... 2,500		

PAWNEE CITY PRECINCT—  
Railroad loan—  
4<sup>3</sup>/<sub>8</sub>s, \$9,000..... July 1, 1906

**PLATTE COUNTY.**—G. W. PHILLIPS, Clerk.  
County seat is Columbus.  
**LOANS—**

When Due.	REFUNDING—	Net debt Jan. 1, 1900.....
4 <sup>1</sup> / <sub>2</sub> s, J&J, \$86,000.....	July 1, 1910	\$82,446
Subject to call after July 1, 1900		
Total debt Jan. 1, 1900.. \$86,000		
Sinking fund..... 3,554		
Tax valuation 1899.....2,337,534		
State & Co. tax (per M.) '99..\$22.23		
Population 1890 was.....15,437		
Population in 1900 (est.)...19,000		

INTEREST payable at County Treasury.

**PLATTSMOUTH.**—{ F. M. RICHEY, Mayor.  
                                  { E. W. COOK, Treasurer.  
This city is the county seat of Cass County.  
**LOANS—**

When Due.	REFUNDING BONDS—	OMAHA SOUTHERN RR.—
5s, F&A, \$21,000.....	Aug. 1, 1905	6s, May, \$40,000.....
5s, J&D, 103,000.....	1900 to 1918	subject to call after May 1, 1905
Optional \$2,000 yearly 1901 to 1918 and \$67,000 on June 1, 1919.		
RAILROAD REFUNDING BONDS—		
6s, Jan., \$25,000.....	Jan. 1, 1901	6s, Jan., 10,000.....
6s, .....	July 1, 1910	subject to call.

**BONDED DEBT** Oct. 1, 1899, was \$199,000; floating debt, \$12,000; total debt, \$211,000.

**ASSESSED VALUATION** in 1899 of real estate was \$465,086; of personal property, \$106,800; total, \$571,886; total tax rate (per \$1,000), \$101.00. Property is assessed at about 1/4 to 1/6 of its value.

**POPULATION.**—In 1890 was 8,392; in 1880 was 4,175. In 1899 according to local figures, the population was 8,500.

**SAUNDERS CO.**—J. L. COLEMAN, Treasurer.  
County seat is Wahoo.  
**LOANS—**

When Due.	RAILROAD BONDS—	Net debt Jan. 1, 1900.....
4 <sup>1</sup> / <sub>2</sub> s, J&J, \$100,000.....	Jan. 1, 1907	\$75,000
Subject to call about Jan. 1, 1902		
Interest is payable at Lincoln.		
Total debt Jan. 1, 1900... \$105,000		
Sinking fund..... 30,000		
Total valuation 1899.....3,223,554		
Assessm't about 1-10 actual value.		
State & co. tax (per M.) '99. \$28.00		
Population 1890 was.....21,577		
Population 1899 (est.).....25,000		

**SEWARD.**—{ WM. REDFORD, Mayor.  
                                  { H. A. GRAFF, Treasurer.  
This city is the county seat of Seward County.

**LOANS—**

When Due.	RAILROAD BONDS—	Tax valuation, real.....
6s, July, \$15,000.....	July 1, 1907	\$133,997
WATER WORKS—		
6s, Sept., \$30,000.....	Sept. 16, 1909	Tax valuat'n, pers'l & RR. 54,111
Subject to call at any time.		
Total debt Oct. 1, 1899....\$45,000		
Total valuation 1897..... 188,108		
Assessm't less than 1/5 actual value.		
Total tax (per \$1,000)....\$75.125		
Population in 1890 was.....2,108		
Population in 1899 (est.)....2,500		

**SHERMAN CO.**—JOHN MINSHULL, Clerk.  
County seat is Loup City.

**LOANS—**

When Due.	RAILROAD BONDS—	Tax valuation, personal..
6s, \$33,000.....	Sept. 1, 1906	\$139,167
REFUNDING BONDS—		
5s, \$20,000.....	Sept. 27, 1908	Tax valua'n railroads, etc.185,820
4s, \$89,000.....	Sept. 1, 1912	Total valuation 1899.....877,227
Subject to call at any time.		
Total debt Feb. 1, 1900..\$142,900		
Tax valuation, real.....\$552,240		
Assessment about 1-5 actual value.		
State & co. tax (per \$1,000).\$23.50		
Population 1890 was.....6,399		
Population 1898 (est.).....7,000		

**SOUTH OMAHA.**—{ T. H. ENSOR, Mayor.  
                                  { F. A. BROADWELL, Treasurer  
This city is in Douglas County.

**LOANS—**

When Due.	PAVING BONDS—	VIADUCT BONDS—(Ref).
6s, J&D, \$50,000.....	June 1, 1901	5s J&D, \$78,000.....
Subject to call at any time.		
REFUNDING BONDS—		
6s, \$47,000.....	1903-1908	June 1, 1915
5s, 70,000.....	.....	STREET IMPROVEMENT BONDS—
SEWER REFUNDING BONDS—		
5s, J&D, \$62,000.....	June 1, 1915	Curbing 6s.....\$14,773
Subject to call at any time.		
Grading 6s..... 57,604		
Paving 6s.....14,766		
Sewer 6s..... 4,600		

INTEREST is payable by Kountze Bros., New York.  
**TOTAL BONDED DEBT** on September 1, 1899, was \$307,000; Street improvement bonds (additional) \$236,880. The street improvements will be redeemed by special assessment and are not considered as part of the city debt.

**ASSESSED VALUATION** in 1899 was \$1,821,665; city tax rate (per \$1,000) 1899, \$42; in 1898 the city tax rate was \$6; total tax (per \$1,000) 1896, \$88.625. Property is assessed at one-fifth of its actual value.

**POPULATION** in 1890 was 8,062. In 1895, according to local figures, the population was 15,000.

**SUPERIOR.**—This city is in Nuckolls County.

**RAILROAD AID—**

When Due.	7s, \$13,000..... <th>Tax valuation, real.....</th>	Tax valuation, real.....
July 1, 1907	.....	\$116,170
WATER WORKS—		
5s, M&N, \$25,000.....	Nov. 1, 1908	Tax valuation, personal. 42,295
Subject to call at any time.		
SUPERIOR SCHOOL DISTRICT—		
6s, \$12,000.....		
Aug. 1, 1909		
Total debt Jan. 21, 1898.. \$43,400		
Sinking fund..... 2,170		
Population 1890 was..... 1,614		
Population 1880 was..... 458		
Population 1895 (est.).... 2,000		

**TECUMSEH.**—C. E. SMITH, Clerk.  
This city is the county seat of Johnson Co.  
[\$9,400 4 1/2 p. c. refunding city hall and electric-light bonds were offered for sale Apr. 3, 1900, but all bids were rejected.]

**LOANS—**

When Due.	REFUNDING WATER WORKS—	Tax valuation 1899.....
4 <sup>1</sup> / <sub>2</sub> s, May 1, \$21,000.....	May 1, 1919	\$1,100,000
Subject to call May 1, 1909.		
Total debt Feb. 24, 1900..\$31,500		
Total tax rate (per M.) '99 ..\$71.75		
Population in 1890 was.....1,654		
Population in 1900 (est.)....2,300		

**WASHINGTON CO.**—W. GAULDRIE Clerk.  
County seat is Blair. The District Court on Sept. 6, 1899, declared illegal bonds issued in aid of the Sioux City & Pacific RR. The matter is still (Feb. 20, 1900) in the courts.—(V. 69, p. 661.)

**LOANS—**

When due.	COURT HOUSE—	Floating debt.....
6s, J&J, \$35,000.....	July 1, '07 & '09	\$4,000
Total debt Mar. 1899.... 264,000		
Total valuation 1898... 2,329,838		
Assessment abt. 1-6 actual value.		
State & co. tax '99 (per M.) \$22.875		
Population 1890 was... 11,869		
Population 1880 was... 8,631		
Population 1897 (est.)... 15,935		

INTEREST on the 8 per cent bonds is payable at the office of the County Treasurer; on others at the State Fiscal Agency, New York.

**YORK.**—{ N. V. HARLAN, Mayor.  
                                  { GEO. S. NEUMAN, Clerk.  
This is the county seat of York County. Bonds described below will probably be refunded in the near future.

**LOANS—**

When Due.	CITY HALL BONDS—	Total debt Mar. 19, 1900..
6s, J&J, \$7,000.....	Jan. 1, 1909	\$34,600
Sinking fund..... 2,644		
Net debt Mar. 19, 1900.... 31,956		
Tax valuation, real.....202,593		
Assessment about 1-5 actual value.		
State & co. tax '99 (per M.) \$22.875		
Population 1890 was... 11,869		
Population 1880 was... 8,631		
Population 1897 (est.)... 15,935		

INTEREST on all bonds is payable in New York City.  
TAX FREE.—All bonds are exempt from taxation.

**YORK COUNTY.**—H. BEHLING, Treasurer.  
County seat is York.

**LOANS—**

When Due.	REFUNDING BONDS—	Tax valuation 1899.....
6s, F&A, \$36,000.....	Aug. 1, 1905	\$2,278,792
Subject to call at any time.		
Total debt Jan. 1, 1900.. \$36,000		
Assessment about 1/4 actual value.		
State & Co. tax (per M.) '99.\$22.87 1/2		
Population in 1890 was.....17,279		
Population in 1900 (est.)...19,000		

INTEREST is payable in New York City.

**ADDITIONAL STATEMENTS.**

In the table below we present statistics regarding certain minor divisions of the State which are not given in detail among the foregoing statements.

	Total debt.	Floating D. dt.	Assessed valuation.	Tax rate.	Popula- tion '90.
Aurora (c) Hamil'n Co.	\$28,000	.....	.....	\$29.71	1,862
Boyd County	20,000	\$40,000	\$295,693	27.12	7,500
Central Cy., Merrick Co.	28,000	.....	175,000	79.00	1,368
Richardson County	19,720	.....	3,324,086	25.00	23,000
Seward County	90,000	.....	2,455,727	21.28	16,140
Wayne, Wayne Co.	22,500	.....	183,512	.....	1,178
Wayne County	25,000	.....	1,240,347	21.00	6,169
Wymore, Gage Co.	50,000	.....	300,000	9.00	2,420

\* Later estimate of population. † Estimated, 1900.



# State of Kansas.

ITS  
DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30, 1854) - May 30, 1854  
Admitted as a State (Act Jan. 29, 1861) - Jan. 29, 1861  
Total area of State (square miles) - - - - - 81,318  
State Capital - - - - - Topeka  
Governor (term exp. 2d Mon. Jan. 1901) - - W. E. Stanley  
Secretary of State (term ends 2d Mon. Jan. 1901) - G. A. Clark  
Treasurer (term ends 2d Monday Jan. 1901) - - F. E. Grimes

Legislature meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.

INCIDENTS IN STATE ORGANIZATION, ETC.—See STATE AND CITY SUPPLEMENT of April, 1893, page 124, for the facts and statements heretofore given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of \$150,000. The Constitution of 1859 limited the debt-making power to one million dollars (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was \$630,775, of which the State owned \$28,650. In 1878 the total bonded debt was \$1,181,975, of which the State owned \$713,600. The bonded debt Sept. 1, 1893, was \$632,000, all held by State funds. At present the debt is:

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.	When Due.	
* Funding, 1888.....	4	J & D	Dec. 1, 1908		\$18,000
* Do 1889.....	4	J & J	July 1, 1909		85,000
* Refunding, 1897.....	4	J & J	July 1, 1902		150,000
* Do 1898.....	4	J & J	July 1, 1903		220,000
* Binding twine bonds.....	4	Semi-an.	1900-'01-'02		110,000

\* All in School Fund.

PAR VALUE OF BONDS.—The bonds held by the public are all for \$1,000 each.

INTEREST is payable in New York at the Nat. Bk. of the Republic.

ASSESSED VALUATION.—The State's assessed valuation (about 33 per cent of actual value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	State Tax p. \$1,000	Years.	Valuation.	State Tax
1899	\$327,175,107	4.10	1893	\$356,621,818	\$3.80
1898	325,889,747	4.10	1890	348,459,943	4.25
1897	325,370,432	4.10	1885	248,846,811	4.15
1895	329,939,031	4.25	1880	160,570,761	5.50
			1876	133,832,218	5.50

DEBT LIMITATION.—Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extraordinary expenses and making public improvements in an amount not to exceed \$1,000,000. This limit, however, has two exceptions. First, the next section provides that it may be exceeded if the proposed law for creating such debt shall be submitted to a vote of the electors, and if the proposed law be ratified by a majority of the votes cast. Second, the section following provides that the State may borrow money to repel invasion, &c. We give these sections in full and also the subsequent one which forbids the State being a party to internal improvements.

Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.

Other debts. No debt shall be contracted by the State except as hereinafter provided, unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election; and if such proposed law shall be ratified by a majority of all the votes cast at such general election, then it shall be the duty of the Legislature next after such election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.

Borrow money. The State may borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

Internal improvements. The State shall never be a party in carrying on any works of internal improvement.

MUNICIPAL indebtedness is not restricted by the Constitution at all. The only provision for the regulation of such matters contained in that instrument is the following, requiring the Legislature to make general laws and restricting the power to make debt in the case of cities, towns and villages.

Cities. Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, shall be so restricted as to prevent the abuse of such power.

Under the foregoing the legislation of Kansas has become so extensive that our limited space here does not admit of even a brief digest. The reader will, however, find the ground very fully covered in a series of articles which were published in the CHRONICLE, Vol. 53, pages 854 and 942, and Vol. 54, pages 42 and 128.

POPULATION OF STATE.—The population of Kansas has been as follows in the years named. Population in 1899 est. at 1,425,112.

1890.....	1,427,096	1870.....	364,399
1880.....	996,096	1860.....	107,206

The proportion of the colored population was 4.33 per cent in 1880 and 3.59 per cent in 1890. In number blacks were 627 in 1860; 17,108 in 1870; 43,107 in 1880, and 51,251 in 1890.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF KANSAS.

NOTE.—For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.

The National Bank of the Republic of New York City has been appointed fiscal agent for the State of Kansas, and all bonds or coupons of minor civil divisions of the State, which by their terms are payable in New York, will be paid at the above-named bank.

ABILENE.—{ P. H. HALLOCK, Mayor.  
                  { C. E. RUGH, City Attorney.

Abilene is in Dickinson County. Bonds all optional.  
LOANS— When Due. Bonded debt Feb. 1, 1900. \$50,000  
REFUNDING BONDS— Total tax valuation '9-.... 460,000  
5s, ....., \$12,000.....Jan. 1, 1918 Assessment is about 1/4 actual val.  
5s, ....., 3,000.....1920 1902 Tax rate (per \$1,000) '97... \$22.50  
(\$1,000 yearly.) Population in 1895 was..... 3,400  
5s, ....., 35,000.....Jan. 1, 1918 Population in 1899 (est.).... 3,700  
INTEREST on all bonds is payable at the State treasury. All bonds are owned by the State school fund.

ALLEN COUNTY.—C. A. FRANK, Clerk.

County seat is Iola.  
LOANS— When Due. Assessment about 1/2 actual value.  
REFUNDING RR. AID BONDS— State & Co. tax (p.M.) '99. \$14.50  
5s, ....., \$119,000..... Tax valuation, 1890..... 13,509  
Bond. debt Mar. 1, 1900. \$119,000 Tax valuation, 1900 (est.)... 20,000  
Total valuation, 1899.... 4,069,373  
INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—J. W. SHIELDS, Treas.

County seat is Garnett.  
LOANS— When Due. Sinking fund..... \$6,213  
L. L. & G. RR. (funded): Net debt Feb. 1, 1900... 261,787  
6s, ....., \$119,000...Jan. 1, 1906 Tax valuation, real..... 2,175,780  
6s, ....., 70,000...July 1, 1907 Tax valuation, personal. 499,430  
6s, ....., 29,000...Jan. 1, 1906 Tax valuation, railroad... 714,937  
REFUNDING BONDS— Total valuation 1899.... 3,390,147  
4 1/2s, ....., \$50,000 .. 1914-'19-'29 Assessment is 35 p.c. actual value.  
(Due \$10,000 in 1914, \$20,000 in Total tax (per \$1,000) '99... \$38.60  
1919 and \$20,000 in 1929.) Population in 1900 (est.).. 14,243  
Total debt Feb. 1, 1900.. \$268,000 Population in 1895 was.... 13,457

ANTHONY CITY.—{ JOHN D. BROWN, Mayor.  
                          { L. G. JENNINGS, City Clerk.

This city is in Harper County. \$4,000 of stock bonds due in 1902 have been declared illegal by the State Supreme Court.  
LOANS— When Due. Bonded debt July 1, '99.. \$99,500  
GEN. IMP. BONDS— Floating debt..... 27,174  
6s, J&J, \$4,000.....July 1, 1902 Total debt, July 1, 1899.. 126,674  
RAILROAD BONDS— Assessed valuation 1899. 135,311  
6s, J&J, \$35,000.....July 1, 1908 Assessment about 2/3 actual value.  
6s, M&N, 20,000.....May 1, 1920 Total tax (per \$1,000) 1899. \$93.00  
REFUNDING BONDS— Population in 1899 (est.).... 1,190  
6s, A&O, \$40,500.....Oct. 1, 1918 Population in 1890 was..... 1,806  
TAX FREE.—All above bonds are exempt from taxation in Kansas

ARGENTINE.—{ C. W. GREEN, Mayor.  
                          { J. C. LONG, Clerk.

Argentine is in Wyandotte County.  
LOANS— When Due. SPECIAL IMPROVEMENT BONDS—  
BOARD OF EDUCATION BONDS— 6s, var., \$112,752.... 1899 to 1905  
6s, ....., \$15,000.....June 2, 1910 Bonded debt July 1, '98.. \$194,086  
6s, ....., 15,000.....July 1, 1911 Tax valuation, real..... 505,525  
CITY HALL AND VIADUCT— Tax valuation, personal... 162,635  
6s, J&J, \$13,000.....July 1, 1910 Total valuation 1893..... 668,160  
FUNDING BONDS— Assessment is 1/4 actual value.  
6s, J&J, \$29,334 .. July 2, 1914 City tax (per \$1,000)... \$21.00  
REFUNDING BONDS— School tax (per \$1,000)... 20.00  
6s, F&A, \$4,000.....Aug. 1, 1902 Population in 1890 was..... 4,732  
6s, F&A, 4,500.....Aug. 1, 1903 Population in 1898 was..... 6,341  
TAX FREE.—All bonds issued by this city are exempt from taxation.  
INTEREST is payable at the Kansas Fiscal Agency, New York City.

ARKANSAS CITY.—{ F. G. HESS, Mayor.  
                          { C. D. RUSHMORE, City Clerk.

Arkansas City is situated in Cowley County.  
LOANS— When Due. RAILROAD AID—(Con.)—  
CITY BUILDING— 6s, F&A, \$7,500.....Aug. 1, 1914  
7s, M&S, \$6,000.... Sept. 1, 1906 Subject to call at any time.  
Subject to call at any time. REFUNDING BONDS—  
FUNDING BONDS— 6s, M&N, \$24,000....Nov. 1, 1921  
6s, ....., \$12,000 ..May 1, 1906 SEWER BONDS—  
INTERNAL IMPROVEMENT— 7s, ....., \$1,000..... 1901  
7s, ....., \$20,000.....part y'rly. WATER BONDS—  
RAILROAD AID— 6s, F&A, \$40,000 ...Sept. 18, 1901  
6s, M&N, \$11,000....Nov. 6, 1915 Subject to call at any time.

PAR VALUE OF BONDS.—The bonds are all for \$1,000, except the RR. Aid 6s due in 1914, the water 6s due 1901 and the funding bonds due 1906, which are for \$500.

INTEREST is payable at the City Treasurer's office or at the Kansas Fiscal Agency, New York.

TOTAL DEBT.—Bonded debt on Aug 1, 1899, was \$100,500 sinking fund, \$2,000. The city has no floating debt. This total does not include the internal improvement bonds, amounting to \$20,000 or \$1,000 sewer bonds payable by special tax on property adjoining.

ASSESSED VALUATION in 1899 of real estate was \$519,080; personal property, \$138,389; railroads, \$93,384; total, \$750,803; total tax per \$1,000 1898 was \$70.25. In 1893 the total valuation was \$1,131,086. Real estate is assessed at about 1/5 and personal property at about 1/3 of actual value.

POPULATION in 1890 was 8,347; in 1880 was 1,012; in 1895 it was 6,904; in 1899 (estimated), 8,000.

ATCHISON.—{ W. T. F. DONALD, Mayor.  
                          { A. C. TRUEBLOOD, City Clerk.

Atchison is in Atchison County.  
LOANS— When Due. BOARD OF EDUCATION BONDS—  
REFUNDING BONDS— Building Loans—  
5s, J&J, \$50,000.....1901 to 1921 6s, M&S, \$10,000....Sept. 1, 1909  
\$10,000 payable every 5 years. 6s, A&O, 5,000.....April 1, 1910  
4s, J&J, \$266,950.....July 1, 1913 6s, J&J, 45,000.....July 1, 1913  
4s, J&J, 135,400.....July 1, 1915 6s, J&J, 5,000.....July 1, 1916  
4s, J&J, 49,150.....July 1, 1919 REFUNDING BONDS—  
4s, J&J, 192,450 .. July 1, 1928 4s, J&J, \$40,000....July 1, 1923  
Subject to call after 1918.



INTEREST is payable in New York City and Atchison.  
**TOTAL DEBT, ETC.**—The total bonded debt in January, 1899, was \$693,450, not including the Board of Education bonds. The sinking fund on the same date was \$6,000.  
**ASSESSED VALUATION.**—In 1893 the assessed valuation (which is about 1/4 of the actual value) of real estate was \$1,456,690; personal property, \$371,450; railroads, \$114,030, making a total valuation of \$1,942,170. The tax rate (per \$1,000) in 1899 was as follows: State tax, \$8.60; county tax, \$14.70; city tax, \$26.00, and school tax, \$14.50; total, \$63.80; the total tax rate (per \$1,000) for 1898 was \$70.50.  
**POPULATION.**—The population in 1890 was 13,963; in 1880 it was 15,105; in 1870 it was 7,054; in 1899 it was 16,617.

**ATCHISON CO.—S. S. KING, Clerk.**

County seat is Atchison.  
**LOANS.—** When Due. Tax valuation RRs.....\$812,974  
**REFUNDING BONDS—** Total valuation 1899.....4,816,454  
 4s, J&J, \$231,000.....July 1, 1929 Assessment about 1/4 actual value.  
 Subject to call July 1, 1914 State tax (per \$1,000) '99.....\$6.60  
 5s, J&J, \$68,000.....July 1, 1916 County tax (per \$1,000).....14.70  
 Total debt Jan. 6, 1900.. \$299,000 Population 1890 was.....26,758  
 Tax valuation, personal. 659,818 Population 1880 was.....26,668  
 Tax valuation, real.....3,343,662 Population in 1899 was.....30,369

INTEREST is payable at the Kansas State Fiscal Agency, N. Y. City.

**BARBER COUNTY.—**County seat is Medicine Lodge.

**LOANS.—** When Due. Interest is payable in New York.  
**COURT HOUSE AND JAIL—** Bonded debt July 1, '98. \$346,200  
 6s, J & D, \$25,000 ... June 24, 1916 Total valuation 1898 ....1,762,685  
**REFUNDING—** Assessment is 2/3 actual value.  
 6s, J&J, \$15,900.....July 1, 1910 State tax (per \$1,000) '95.....\$3.75  
 6s, J&J, 77,400.....July 1, 1911 County tax (per \$1,000).....13.25  
 6s, J&J, 20,000.....July 1, 1913 Average school tax.....8.00  
 6s, J&J, 80,500.....July 1, 1914 Population in 1895 was.....5,145  
 6s, J&J, 94,000.....Jan. 1, 1916 Population 1890 was.....7,973  
 6s, J&J, 24,000.....July 1, 1917 Population 1898 was.....5,159

**BOURBON CO.—M. B. HART, Treasurer.**

County seat is Fort Scott.  
**LOANS.—** When Due. Tax valuation, personal. \$848,440  
**REFUNDING RR. BONDS:** Total valuation 1899 .. 5,793,771  
 6s, J&J, \$219,200..... July 1, 1909 Assessment is 35 p. c. actual value.  
 Total debt Feb. 15, 1900. \$219,200 State & Co. tax (per M.) '99. \$18.60  
 Sinking fund..... 67,287 Population in 1895 was ....25,849  
 Net debt Feb. 15, 1900.. 151,912 Population in 1899 was ....25,494  
 Tax valuation, real.....4,945,331

INTEREST is payable in New York at the Kan. State Fiscal Agency.

**BROWN COUNTY.—J. D. WELTMER, Clerk.**

County seat is Hiawatha.  
**LOANS.—** When Due. Tax valuation, pers'l...\$1,812,399  
**REFUNDING RAILROAD BONDS—** Total valuation 1899.....5,181,330  
 4s, J&J, \$50,000..... 1901 to 1910 State & Co. tax (per M.) '99. \$15.10  
 \$5,000 due yearly on Jan. 1. Population 1890 was.....20,319  
 Total debt Jan. 1, 1900 . \$50,000 Population 1899 was.....20,991  
 Tax valuation, real.....3,368,931

Real estate is assessed at about one-fifth of its actual value; personal property one-third.

INTEREST is payable at Hiawatha, Kansas.

**CHANUTE —** { J. F. ROE, Mayor.  
 { P. HURT, City Clerk.

Chanute is in Neosho County.  
**LOANS.—** When Due. Tax valuation, real.....\$259,537  
**GAS BONDS—** Tax valuation, per. & RR. 144,747  
 6s, F&A, \$5,000.....1919 Total valuation 1899.....404,284  
**REFUNDING—** Assessment about 1/3 actual value.  
 5s, J&J, \$14,000 ..Apr. 1, 1905-10 Total tax (per \$1,000) '99..\$4.90  
**WATER WORKS BONDS—** Population in 1895.....3,551  
 6s, F&A, \$39,500..... June 1, 1905 Population in 1890 was.....2,826  
 6s, F&A, 4,000.....Aug. 1, 1914 Population in 1900 (est.).....5,000  
 Total debt Mar. 1, 1900... \$62,500

INTEREST is payable at the Kansas Fiscal Agency, New York City.

**CHAUTAUQUA CO.—T. L. HARGROVE, Cl'k.**

County seat is Sedan.  
**LOANS.—** When Due. Tax valuation, personal. \$274,630  
**RAILROAD BONDS—** Tax valuation, railr'ds. 436,463  
 6s, Jan., \$140,000.....Jan. 1, 1917 Total valuation 1896.....1,995,009  
 Interest payable at New York. Total valuation 1898.....2,129,027  
 Bonded debt July 1, '98.. \$140,000 Assessment is 2/5 actual value.  
 Floating debt..... 3,278 Total tax (per \$1,000) '97. \$45.884  
 Total debt July 1, 1898.. 143,278 Population 1890 was.....12,297  
 Sinking fund..... 7,842 Population 1895 was.....10,208  
 Tax valuation, real.....1,243,916 Population 1898 was.....11,167

**CHETOPA.—**CARL J. SIMONS, Clerk.

This city is in Labette County.  
**LOANS.—** When Due. Assessed valuation 1900. \$206,491  
**REFUNDING BONDS—** Assessment about 1/3 actual value.  
 5s, ....., \$52,500... Jan. 1, 1917 Tax rate (per \$1,000) '99...\$76.75  
 Total debt Feb. 24, 1900. \$52,500 Population in 1890 was..... 2,265  
 Sinking fund..... 1,100 Population in 1900 (est.).... 3,000  
 Net debt Feb. 24, 1900... 51,400

INTEREST payable at the Kansas Fiscal Agency in New York City.

**CLARK COUNTY.—**J. W. ROBISON, Treasurer.

County seat is Ashland.  
**LOANS.—** When Due. Bonded debt Jan. 1, 1900 \$157,300  
**COURT HOUSE:** Sinking fund..... 2,792  
 6s, M&S, \$9,000.....Mar. 1, 1908 Net debt Jan. 1, 1900.. 154,508  
**JAIL BONDS:** Tax valuation, real..... 579,635  
 6s, ....., \$2,000.....Feb. 21, 1910 Tax valuation, personal 571,882  
**RAILROAD AID:** Total valuation 1899.....1,151,517  
 6s, A&O, \$121,300...Apr. 10, 1919 State & Co. tax (per M.) '99. \$11.90  
**REFUNDING:** School tax (per \$1,000). 12.72  
 6s, F&A, \$25,000...Feb. 21, 1907 Population 1890 was.....2,357  
 (\$5,000 every 2 y'rs) to Feb. 21, '15 Population 1900 was.....1,672

**CLAY CENTRE.—** { P. M. CONRAD, Mayor.  
 { WALTER PUCKEY, Clerk.

This place is in Clay County.  
**LOANS.—** When Due. Tax valuation, real.....\$280,890  
**REFUNDING RAILWAY BONDS—** Tax valuation, personal. 90,344  
 5s, ....., \$15,000.....Oct. 20, 1929 Total valuation 1899..... 371,234  
 (Subject to call \$1,000 yearly.) Total tax (per \$1,000) '99..\$65.50  
**WATER BONDS—** Population in 1890 was.....2,802  
 6s, M&S, \$35,000...Mar. 20, 1913 Population in 1898 was.....3,483  
 Total debt Jan. 1, 1900...\$50,000

**CLAY COUNTY.—**J. H. KERBY, Co. Clerk.

County seat is Clay Centre.  
**LOANS.—** When Due. Total debt Feb. 24, 1900..\$180,000  
**BRIDGE BONDS:** Sinking fund..... 13,000  
 7s, J&J, \$10,000.....Aug. 4, 1905 Net debt Feb. 24, 1900.. 167,000  
 6s, J&J, 15,000.....Jan. 1, 1906 Tax valuation, real.....2,042,265  
 5s, J&J, 9,000.....Dec. 1, 1907 Tax valuation, per. & RR. 995,298  
 Total valuation 1899.....3,037,563  
**FUNDING BONDS—** Assessment is 1/4 actual value.  
 6s, J&J, \$38,000.....July 6, 1911 State & Co. tax (per M.) '99..\$22.00  
**RAILROAD AID BONDS—** Population in 1890 was.....16,164  
 7s, J&J, \$13,000...Jan. 16, 1902 Population in 1900 (est.)....16,300  
**REFUNDING RR. BONDS—**

INTEREST is payable in N. Y. by the Nat. Bank of the Republic.

**CLOUD COUNTY.—**A. R. MOORE, Clerk.

County seat is Concordia.  
**LOANS.—** When Due. Total debt July 1, 1899 ..\$106,500  
**COURT HOUSE—** Sinking fund..... 3,741  
 5s, J&J, \$26,500.....Jan. 1, 1908 Net debt July 1, 1899... 102,759  
 Subject to call. Tax valuation, real.....2,503,287  
**FUNDING—** Tax valuation, per. & RR. 1,193,227  
 6s, J&J, \$2,500.....July 1, 1903 Total valuation 1899.....3,696,514  
 6s, J&J, 5,000.....July 1, 1906 Assessment is 1/3 actual value.  
**POOR HOUSE—** State and County tax (per  
 6s, J&J, \$2,500.....July 1, 1901 \$1,000) 1899.....\$14.55  
**RR. AID—** Population in 1890 was.....19,295  
 8s, Jan., \$70,000.....Jan. 1, 1908 Population in 1899 was....17,511

INTEREST on the court house bonds is payable at Topeka; on the funding bonds at New York and Topeka; on others at New York.

**COFFEY CO.—** { C. WILSON, Treasurer  
 { W. M. PALEN, County Clerk.

County seat is Burlington.  
**LOANS.—** When Due. Net debt Feb. 1, 1900 ... \$86,000  
**BRIDGE BONDS:** Tax valuation 1899.....3,581,635  
 6s, Aug., \$10,000.....Aug. 15, 1901 Assessment is 1/3 actual value.  
**RR. AID BONDS:** County tax (per \$1,000) '99. \$16.40  
 7s, Mar., \$86,000...Mar. 31, 1907 Population 1890 was.....15,856  
 Total debt Feb. 1, 1900. ..\$96,000 Population 1880 was.....11,438  
 Sinking fund..... 10,000 Population 1899 was.....15,800

**COFFEYVILLE.—** { Miss ROSE BELL, Clerk.  
 { JOHN F. CLOSSEN, Treasurer.

This city is in Montgomery County.  
**LOANS.—** When Due. Bonded debt Jan. 15, 1898. \$87,236  
**ELECTRIC-LIGHT BONDS—** Floating debt..... 13,576  
 6s, ....., \$17,000..... 1908 Total debt Jan. 15, 1898..100,812  
 Road bonds.....\$3,573 Sinking fund assets..... 1,901  
 Improvement bonds..... 4,152 Net debt Jan. 15, 1908... 98,911  
 Funding bonds..... 7,500 Total valuation 1897.....373,508  
 Railroad aid bonds..... 2,500 Assessment about 1/5 actual value.  
 Water-works bonds.....49,000 Population in 1890 was.....2,282  
 Sewer bonds.....20,511 Population in 1898 (est.)....6,000

**COMANCHE CO.—**H. E. CRUMMER, Treasurer.

The refunding bonds to the amount of \$133,000 were issued to pay fraudulent bonds and interest due. The fraud was committed by or through the negligence of State officials, and the county expects to have the State assume the debt, this having been recommended by the Court. County seat is Coldwater.

**LOANS.—** When Due. Bonded debt April, 1900 \$166,000  
**FUNDING BONDS** Tax valuation 1898..... 542,698  
 6s, J&J, \$30,000.....Jan. 1, 1912 State & Co. tax (per M.) '98. \$35.00  
**JAIL BONDS—** Population in 1890 was.....2,549  
 6s, J&J, \$3,000.....Sept. 1, 1919 Population in 1900 (est.)....1,500  
**REFUNDING BONDS—**

Real estate is assessed at about its actual value.

INTEREST is payable at the Kansas Fiscal Agency, New York.

**CONCORDIA.—**W. M. PECK, Treasurer.

This city is in Cloud County.  
 Waterbonds, 5s..... \$45,000 Tax rate (per 1,000) 1898...\$50.25  
 Funding bonds, 6s..... 12,500 Population in 1890 was.....3,184  
 Total debt Jan. 1, 1900.. 57,500 Population 1900 about.....3,800  
 Total valuation 1898 414,605

**COWLEY CO.—** { S. J. NEER, County Clerk.  
 { F. H. CONKRIGHT, Treasurer,

County seat is Winfield.  
**LOANS.—** When Due. Total debt Jan., 1900.... \$348,500  
**K. C. L. & So. K. RR.—** Sinking fund... .. 26,850  
 7s, ....., \$29,500.....Jan. 1, 1910 Net debt Jan., 1900..... 321,650  
**REFUNDING BONDS—** Tax valuation, real. 3,101,699  
 5s, ....., \$22,000...June 30, 1920 Tax valuation, personal. 2,267,850  
 Subject to call after June 30, 1900 Total valuation, 1899... 5,369,549  
 4 1/2s, ....., \$100,000...Feb. 2, 1928 State & Co. tax (per M.) '99. \$16.50  
 Subject to call after Feb. 2, 1913. Assess., real 1/5, per. 1/3, act'l value.  
 4s, ....., \$100,000...Aug. 1, 1929 Population 1890 was ..... 34,478  
 Subject to call Aug. 1, 1909. Population 1900 (est.).....30,055  
 4s, ....., \$97,000...Sept. 1, 1929

**DICKINSON CO.—**R. B. JACOBS, Co. Clerk.

County seat is Abilene.  
**LOANS.—** When Due. Tax valuation, pers'l. . \$747,733  
**REFUNDING BONDS—** Tax val., r'rds, tel., etc. 1,013,930  
 5s, J&J, \$276,000...Jan. 1, 1928 Total valuation 1899... 4,646,132  
 Interest payable in New York. State & co. tax (per M.) '99. \$17.50  
 Bonded debt July 1, '99 \$276,000 Population 1890 was.....22,273  
 County has no floating debt. Population 1899 was.....21,868  
 Tax valuation, real.....\$2,884,469

Real estate is assessed at one-fourth of its actual value; personal property one-third.

**DODGE CITY.—** { JOHN J. SUMMERSBY, Mayor.  
 { S. GALLAGHER, Clerk.

This city is in Ford County.  
 Bonded debt Jan. 1, 1898. \$53,500 Total valuation 1897.....\$319,925  
 Floating debt..... 56,500 Population in 1890 was.....1,857  
 Total debt Jan. 1, 1898....110,000 Population in 1897 was.....3,687

**DONIPHAN CO.—**A. R. GRAVES, Treas'r.

County seat is Troy.  
**LOANS.—** When Due. Tax valuation 1898.....\$3,474,891  
**RAILROAD BONDS—** Assessment abt. 3-10 actual value.  
 6s, J&J, \$20,500.....July 1, 1909 State & Co. tax (per M.) '98 \$14.00  
 5s, J&J, 471,000.....July 1, 1922 Population 1890 was.... 13,535  
 Subject to call. Population 1895 was.... 13,995  
 Bonded debt Jan. 1, '99. \$491,500 Population 1898 was.... 15,664



INTEREST on the 6 per cent bonds is payable at Troy, Kans., and on the 5 per cent bonds at New York City.

DOUGLAS CO.—JOHN GAMES, Treasurer.

Table with columns: LOANS, RAILROAD AID BONDS, COURT HOUSE AND JAIL, REFUNDING BONDS. Includes dates and amounts.

EDWARDS CO.—A. F. ADERHOLD, Clerk.

Table with columns: BRIDGE BONDS, COURT HOUSE AND JAIL, REFUNDING BONDS, RR. AID—C. K. & W. RR.

ELLSWORTH.—R. W. LONG, Mayor. L. H. SEAVER, Attorney-at-Law.

County seat of Ellsworth County. The G. A. R. bonds mentioned below were declared valid by the Federal Court at Wichita, March 17, 1900.

Table with columns: G. A. R. GROUNDS, KANSAS MID. RR. AID BONDS, REFUNDING BONDS, SEWER BONDS, WATER WORKS BONDS.

EMPORIA.—H. B. THOMAS, City Clerk.

Table with columns: FUNDING, REFUNDING, WATER WORKS, Floating debt, Total debt, Sinking fund, Net debt Mar. 1, 1900.

INTEREST on the water-works bonds and on the funding bonds due in 1910 is payable in New York; and on the funding bonds due in 1904 and on the refunding bonds at Topeka, Kans.

FORD COUNTY.—S. P. REYNOLDS, Clerk.

County seat is Dodge City. The bridge bonds included in the following statement were issued originally by various townships, but have been assumed by the county.

Table with columns: BRIDGE BONDS, FUNDING BONDS, REFUNDING, Int. payable at Fiscal Agency, N. Y.

FORT SCOTT.—

Table with columns: IMPROVEMENT BONDS, REFUNDING (RR.), RAILROAD AID, REFUNDING (MCADAM), TERMINAL FACILITY, BOARD OF EDUCATION BONDS.

INTEREST on city bonds is payable in New York. TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, was \$234,800; sinking fund assets, \$41,215; net debt, \$193,584.

ASSESSED VALUATION—In 1896 the assessed valuation was \$1,930,353; in 1890 the total assessed valuation was \$2,301,000; tax rate (per \$1,000), \$34.28 1/2, this including State tax, \$4.28 1/2; county tax, \$10; city tax proper, \$20. Real estate is assessed at "about one-fourth its actual value."

POPULATION—The population in 1890 was 11,946; in 1880 it was 5,372. In 1897 it was estimated at 12,040.

FRANKLIN CO.—J. A. DAVENPORT, Co. Clerk.

Table with columns: LOANS, REFUNDING RR. AID BONDS, Bonded debt Apr., 1900, Tax valuation 1898, Assessment about 1/4 actual value.

GARDEN CITY.—E. DAVIS, Mayor. J. F. CROCKER, Clerk.

Table with columns: LOANS, Sewer ext. 6s, \$4,100, Dec. 1, 1902, Water, 6s, 49,100, Mar. 1, 1902, Bonded debt Feb. 1, 1900, Floating debt, about 6,000.

GEARY CO.—W. B. SPURLOCK, County Clerk.

Table with columns: LOANS, COURT HOUSE AND JAIL BONDS, RAILROAD AID BONDS, Total debt June 1, 1899, Tax valuation, real & RR., Tax valuation, personal, Total valuation 1898, Assessment about 1/2 actual value.

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY.—R. B. GARNETT, Clerk.

Table with columns: REFUNDING BONDS, Total debt Jan. 1, 1900, Sinking fund, Net debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation, 1899, Assessment about 1/2 actual value.

GRANT COUNTY.—C. D. HICKOK, Clerk.

Table with columns: LOANS, FUNDING, Bonded debt July 1, 1899, Past due coupons (add'l), Tax valuation 1898, Assessment is 3/4 actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1898 was.

INTEREST is payable at the Kansas Fiscal Agency in New York.

GRAY COUNTY.—C. A. TABB, County Clerk.

Table with columns: LOANS, REFUNDING, Total debt, Sinking fund, Net debt July 1, 1899, Tax valuation 1899, Assessment is 1/4 actual value, State tax (per \$1,000) 1898, County tax (per \$1,000) '99, Population in 1890 was, Population in 1899 was.

GREENWOOD CO.—PERRY CLEMANS, Clerk.

Table with columns: LOANS, REFUNDING BONDS, Tax valuation 1899, Assessment about 1/4 actual value, State & co. tax p. \$1,000 '99, Population in 1890 was, Population in 1899 was.

HAMILTON CO.—N. J. SAWYER, Treasurer.

County seat is Syracuse. Some of the bonds mentioned below are the subject of litigation.

Table with columns: LOANS, FUNDING AND REFUNDING, Bonded debt July 1, 1898, Total debt, Total valuation 1898, Assessment about 1/4 actual value, State tax (per \$1,000) '97, County tax (per \$1,000), Population in 1890 was, Population in 1898 was.

INTEREST is payable at the Kansas Fiscal Agency, New York.

HARPER CITY.—DR. W. G. MUIR, Mayor. H. G. PERT, Treasurer.

Table with columns: LOANS, REFUNDING BONDS, Total debt July 1, 1899, Tax valuation 1899, Assessment about 1/3 actual value, Total tax (per \$1,000), Population in 1898 (est.), Population in 1890 was.

HASKELL COUNTY.—S. E. CAVE, Co. Cl'k.

Table with columns: LOANS, COURT HOUSE BONDS, REFUNDING BONDS, Floating debt, Total debt Jan. 1, 1900, Tax valuation 1899, Tax valuation is 2/3 of actual value, State & Co. tax (per M.) '99, Population 1890 was, Population 1895 was, Population 1900 (est.).

INTEREST is payable at the Kansas Fiscal Agency, New York.

HODGEMAN CO.—S. S. KIEHL, Clerk.

Table with columns: LOANS, REFUNDING.—(Con.), C. K. & N. RR., COURT HOUSE, POOR FARM, REFUNDING, Bonded debt Jan. 1, 1900, Tax valuation 1899, State & Co. tax (per M.) '99, Population 1890 was, Population 1895 was, Population in 1900 (est.).

HUTCHINSON.—H. E. HOLIDAY, City Clerk.

Table with columns: LOANS, RAILROAD BONDS, COURT HOUSE, POOR FARM, FUNDING BONDS, LOANS, REFUNDING BONDS, Sewer ext. 6s, \$5,400, \$600 y'rly Aug. 1, Bonded debt Feb. 8, '99.



Floating debt..... \$2,700  
 Total debt Feb. 8, 1899.....195,700  
 Sewer debt (additional)... 11,200  
 Total valuation 1898....1,425,194

Assessment is  $\frac{1}{3}$  actual value.  
 Total tax (per \$1,000) 1898.\$63.00  
 Population in 1890 was.....8,682  
 Population 1899 (est.).....8,500

**INDEPENDENCE.—Miss ALICE RAY, Clerk.**

This city is the county seat of Montgomery County.

**CITY LOANS—** When Due. Total debt..... \$51,025  
**SEWER BONDS—** Sinking fund..... 1,663  
 5s, \$1,900.....1901 to 1919 Net debt Mar. 1, 1900... 49,361  
 \$100 due yearly. Tax valuation, real..... 296,575  
 S. K. RR. BONDS— Tax valuation, personal. 114,035  
 7s, \$12,400.....Jan. 1, 1902 Total valuation 1899.... 410,610  
 V. V. I. & W. RR. Assessment about  $\frac{1}{4}$  actual value.  
 7s, \$35,000.....Aug. 26, 1916 Total tax (per \$1,000) 1899.\$79.00  
 Bonded debt Mar., 1900. \$49,300 Population 1890 was.....3,127  
 Floating debt..... 1,725 Population 1900 (est.).....4,500

**INDEPENDENCE TOWNSHIP LOANS—**

When Due. Assessment about  $\frac{1}{4}$  actual value.  
 V. V. I. & W. RR.— Total tax (per \$1,000).....\$39.70  
 7s, \$20,000.....Oct. 7, 1916 Population 1890 was.....1,549  
 Tot. t'np. debt July 1, '96 \$57,400 Population 1895 was.....1,544

**JACKSON COUNTY.—A. D. ABEL, Treasurer.**

Holton is the county seat. The 7 per cent bonds were called for payment March 31, 1900.

**LOANS—** When Due. Net debt Jan. 1, 1900.... \$127,000  
**REFUNDING RR.—** Tax valuation 1899.....4,123,664  
 5s, A&O, \$100,000....Apr. 15, 1918 Assessment about  $\frac{1}{3}$  actual value.  
**KANSAS CENTRAL—** State & Co. tax (per M.) '99.\$15.20  
 7s, J&J, \$43,000.... Jan. 1, 1902 Population 1890 was.....14,626  
 Total debt Jan. 1, 1900.. \$143,000 Population 1898 was.....18,836  
 Sinking fund..... 16,000

INTEREST on all bonds is payable in New York City.

**JOHNSON COUNTY.—J. G. RUDY, Clerk.**

County seat is Olathe.

**LOANS—** When due. Tax valuation, real.....\$2,724,844  
**KAN. CITY & SANTA FE RR—** Tax valuation, per. & RR. 1,556,660  
 5s, J&J, \$105,000....July 1, 1920 Total valuation 1898....4,281,504  
**REFUNDING BONDS—** Assessment is  $\frac{1}{5}$  to  $\frac{1}{3}$  actual value.  
 4 $\frac{1}{2}$ s, \$100,000.....1923 State & Co. tax (per M.) '98.\$15.85  
 (\$10,000 optional yrly from 1918) Population 1890 was.....17,385  
 Total debt Mar. 1, 1899.. \$205,000 Population 1899 (est.).....18,000

INTEREST on the railroad bonds is payable at the State Fiscal Agency, Topeka, Kan.; on the refunding bonds at the New York Fiscal Agency.

**JUNCTION CITY.—** { J. V. HUMPHREY, Mayor.  
 { T. W. DORN, Clerk.

This city is in Geary County.

**LOANS—** When Due. **WATER WORKS—**  
**CITY BUILDING—** 6s, M&S, \$50,000....Mar. 1, 1917  
 7s, F&A, \$6,000....Aug. 16, 1900 Total debt Mar. 1, 1900.. \$102,000  
**FUNDING BONDS—** Water debt (included).... 50,000  
 6s, M&N, \$7,000....May 1, 1909 Tax valuation 1899..... 760,774  
 5s, 4,000.....1913 Assessment  $\frac{1}{4}$  to  $\frac{1}{3}$  actual value.  
**FUNDING TERMINAL BOND—** Total tax (per \$1,000) '99..\$50.25  
 6s, M&S, \$30,000....Mar. 1, 1920 Population 1890 was..... 4,502  
 6s, M&S, 5,000....Mar. 1, 1909 Population 1899 was..... 5,417

**KANSAS CITY.—** { R. L. MARSHMAN, Mayor.  
 { GEO. E. YEAGER, City Clerk.

This city is in Wyandotte County.

**LOANS—** When Due. **LOANS—** When Due.  
**INTERNAL IMPROVEMENT—** **REFUNDING BONDS—(Con.)**  
 6s, \$40,000....Aug. 1, 1900 6s, \$40,000..... 1927  
 6s, 14,000....Feb. 1, 1901 5s, 25,000....Feb. 1, 1913  
 6s, 17,500....Aug. 1, 1901-3 (Optional after 1908.)  
 6s, 5,500....Feb. 1, 1902-3 5s, 125,000.....1913  
 6s, F&A, 21,204....1901 to 1909 (Optional after 1908.)  
 (Part due yearly.) K. C. W. & N. W. Ry—1887—  
**REFUNDING BONDS—** 5s, \$30,000....Jan 1, 1917  
 6s, \$80,000....Oct. 1, 1915 5s, 30,000....July 1, 1917

**TOTAL DEBT ETC—**The bonded debt on Sept. 1, 1898, was \$335,000; sinking fund, \$30,000; net debt, \$305,000. This does not include the internal improvement bonds, which are payable by special assessment, and which on July 1, 1898, amounted to \$782,276, or the Board of Education bonds, which amounted to \$205,871.

**ASSESSED VALUATION** as equalized by the State Board for 1898 was \$9,050,776. city tax rate (per \$1,000) 1899, \$21.50. Property is assessed at one-third of its actual value.

**POPULATION** in 1890 was 38,316; in 1880 was 3,200. The population in 1895 was 40,676; in 1898 (est.), 46,028.

**KINGMAN.—I. P. CARPER, Mayor.**

Kingman is in Kingman County.

**LOANS—** When Due. **BONDED DEBT MAR. 1, 1900.. \$32,500**  
**CITY HALL, IMP., ETC.—** Sinking fund..... 422  
 5s, F&A, \$6,000....Aug. 1, 1909 Tax valuation 1899.....188,929  
 4s, 2,000....April 1, 1903 Total tax (per \$1,000) 1899.\$70.00  
**RAILROAD BONDS—** Population in 1890 was.....2,390  
 5s, J&J, \$4,500....July 1, 1904 Population in 1899 (est.).....2,250  
 5s, J&J, 20,000....Aug. 31, 1919

INTEREST is payable at the Kansas Fiscal Agency, New York City.

**KINGMAN CO.—C. R. FURROW, Clerk.**

County seat is Kingman.

**LOANS—** When Due. **REFUNDING BONDS—**  
**FUNDING BONDS—** 5s, \$43,000....Mar. 5, 1926  
 6s, \$2,500....Jan. 1, 1903 4 $\frac{1}{2}$ s, 107,000....Aug. 2, 1926  
 6s, 8,000....July 1, 1903 Total debt July 1, 1899...\$244,245  
 6s, 7,100....July 1, 1909 Sinking fund..... 5,623  
 6s, 5,800....Jan. 6, 1910 Tax valuation 1899.....2,727,541  
 6s, 1,100....Apr. 13, 1910 Assessment about  $\frac{1}{3}$  actual value.  
 6s, 10,000....July 1, 1911 Aver. tax (per \$1,000) '98..\$35.80  
 6s, 7,500....Jan. 1, 1912 Population 1890 was.....11,823  
 6s, 20,000....Apr. 11, 1917 Population 1898 was..... 10,104

**KIOWA CO.—MARGARET KANE, Treasurer.**

County seat is Greensburg.

**LOANS—** When due. **K. P. & W. RR—**  
 C. K. & N. RR— s. July, \$60,000.. Aug. 4, 1917  
 6s, A&O, \$41,000....Oct. 1, 1917 6s, Oct., 25,000....Oct. 3, 1917  
**COURT HOUSE—** Total debt Feb. 1, 1900. \$210,000  
 6s, J&J, \$2,000....Feb. 4, 1902 Tax valuation 1898.... 763,457  
**FUNDING—** Total tax (per \$1,000) 1897.\$34.97  
 6s, F&A, \$79,000....Feb. 15, 1919 Population 1890 was.....2,873  
 6s, J&J, 3,000....Oct. 1, 1919 Population 1898 was.....1,878

**LANE COUNTY.—T. O. FREEMAN, Co. Clerk.**

County seat is Dighton.

**LOANS—** When Due. Net debt July 1, 1899. ... \$117,424  
**REFUNDING BONDS—** Total valuation 1899 .... 924,915  
 6s, J&J, \$124,000....Jan. 1, 1918 Assessment is  $\frac{1}{2}$  actual value.  
 Subject to call. State & co. tax (per M.) '99.\$40.22  
 Bonded debt July 1, 1899.\$124,000 Population 1890 was.....2,060  
 Floating debt..... 7,824 Population 1895 was.....1,490  
 Total debt July 1, 1899. 131,824 Population in 1899 (est.)....1,600  
 Sinking fund..... 14,400

INTEREST is payable at National Bank of Republic, New York City

**LAWRENCE.—** { GEO. R. GOULD, Mayor.  
 { S. P. ANDREWS, City Clerk.

County seat of Douglas County. \$100,000 of bonds issued by this city in 1871 are now in litigation and are not included in the total debt. This issue was for the purpose of building a State University, and the city, it is claimed, was to be relieved after paying interest to the amount of the principal. The interest has been paid.

**LOANS—** When Due. **REFUNDING RAILROAD—(Con.)—**  
**REFUNDING RAILROAD—** 5s, J&J, \$42,000....July 1, 1923  
 6s, J&J, \$1,800\*....July 1, 1909 **BOARD OF EDUCATION—**  
 Subject to call at any time. 5s, \$35,000....July 1, 1905-09  
 6s, 1,800\*..... 4s, g., \$25,000 ..... 1913 to 1919  
 6s, J&J, \$29,000....July 1, 1913 (\$3,000 due yearly, 1913 to 1915,  
 Subject to call at any time. and \$4,000 yearly, 1916 to 1919.  
 5s, J&J, \$130,000....July 1, 1916 \* Held in City Cemetery Fund.  
 Subject to call after July 1, 1906

**BONDED DEBT** on Feb. 23, 1900, was \$204,600. School debt (additional), \$60,000.

**ASSESSED VALUATION** in 1899 of real estate was \$1,331,912; personal property, \$439,790; railroad \$93,070; total, \$1,864,562; total tax rate (per \$1,000), \$60.00. Real estate is assessed at one-fourth of its actual value and personal property at one-third.

**POPULATION.**—In 1890 it was 9,997; in 1880 it was 8,510; in 1870 it was 7,268. In 1895 it was 10,084; in 1899 it was 11,437.

**LEAVENWORTH.—** { S. F. NEELEY, Mayor.  
 { O. C. BEELER, Treasurer.

Leavenworth is the county seat of Leavenworth County.

**LOANS—** When Due. **LEAV. NOR. & SO. RR.—**  
**RIVERSIDE COAL CO. BONDS—** 5s, J&J, \$50,000....July 1, 1917  
 6s, J&J, \$10,000....Apr. 1, 1917 **LEAV. & OLATHE RR.—**  
 SERIES J. AND O. BONDS— 6s, J&J, \$15,000....Jan. 1, 1917  
 5s, J&J, \$3,400....July 1, 1904 **PARK BONDS—(ref.)**  
**IMPROVEMENT BONDS—** 5s, J&J, \$50,000....Apr. 1, 1915  
 6s, \$15,308.....Part yearly **30-YEAR FUNDING BONDS—**  
 6s, F&A, \$55,842..... (\$5,584 due yearly.) 5s, J&J, \$58,800....July 1, 1909  
**BRIDGE BONDS—** 4s, J&J, 320,400....July 1, 1914  
 5s, J&J, \$30,000....Jan. 1, 1924 **BOARD OF EDUCATION BONDS—**  
 GAS WELL BONDS— 6s, J&J, \$54,512..July 1, 1909-'11  
 5s, J&J, \$5,000....July 1, 1917

**OPTIONAL.**—All bonds issued by the city are subject to call.

INTEREST on the 30-year funding bonds, due in 1909, and on the bonds of series J and O, and on the Board of Education bonds, is payable in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.

**TOTAL DEBT SINKING FUNDS ETC.—**

	Mar. 1, 1900.	Apr. 1, '99.	Apr. 1, 1898.	Apr. 1, '97.
General bonded debt.....	\$542,704	\$546,704	\$546,600	\$546,704
Improvement bonds.....	71,150	20,270	51,545	56,370

Total city debt.....\$613,854 \$566,974 \$598,149 \$603,074

**ASSESSED VALUATION.**—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

	Assessed Valuation.			Tax Rate per \$1,000.
	Real	*Personal	Total	
1899.....			\$5,659,527	\$47.40
1898.....			5,713,460	50.10
1897.....	\$4,719,516	\$1,019,894	5,739,400	43.30
1896.....	4,713,060	1,027,220	5,740,280	43.30
1895.....	4,704,580	991,620	5,696,200	45.50
1894.....	4,629,740	960,100	5,589,840	45.55
1891.....	4,591,110	879,600	5,470,710	46.35

\*Including railroads.

The tax rate for 1897 as above includes State tax \$4.10; county tax, \$15.00; city tax \$14.70; school tax \$9.50; total \$43.30.

**POPULATION.**—In 1890 was 19,768; in 1880 it was 16,546; in 1870 it was 17,873; in 1895 it was 20,822; in 1899 (est.), 22,657.

**LEAVENWORTH CO.—J. W. NIEHAUS, Cl'k.**

County seat is Leavenworth.

**LOANS—** When Due. Tax valuation, personal \$2,251,260  
**REFUNDING BONDS—** Total valuation, 1899.. 9,360,840  
 6s, J&J, \$319,600....July 1, 1909 Valuation about  $\frac{1}{3}$  actual value.  
 5s, J&J, 720,200....July 1, 1915 State & co. tax (per M.) '99.\$21.20  
 Bond. debt Feb. 1, 1900.. \$1,039,800 Population 1890 was ..... 38,485  
 Tax valuation, real.....7,109,580 Population 1899 was ..... 35,631

**LINCOLN CO.—W. B. McBRIDE, Treas.**

County seat is Lincoln.

**LOANS—** When due. Total debt July 1, 1898... \$140,500  
**REFUNDING BONDS—** sinking fund..... 27,078  
 6s, \$9,500....Mar. 1, 1904 Tax valuation in 1898...1,935,509  
 6s, 11,000....July 1, 1904 Total tax (per \$1,000) '97..\$17.20  
 S. L. & W. RAILROAD— Population 1890 was.....9,709  
 6s, \$50,000....Oct. 1, 1916 Population 1897 was.....9,205

**LINCOLN TOWNSHIP.—A. R. MOORE, Co. Clk.**

The township is in Cloud County.

**LOANS—** When Due. Total debt Feb. 1, 1899....\$49,000  
**RAILROAD BONDS—** Tax valuation 1898.....200,399  
 6s, \$15,000....Jan. 1, 1918 State & co. tax (per \$1,000) \$10.65  
**REFUNDING BONDS—** Township tax (per \$1,000).. 8.50  
 5s, \$10,000 ..... 1908-1918 Population in 1890 was.....460  
 5s, 23,000 ..... 1921 Population in 1898 was.....380

**LYON COUNTY.—H. E. PEACH, Clerk.**

County seat is Emporia.

**LOANS** When Due. Tax valuation, real....\$5,200,145  
**REFUNDING BONDS—** Tax valuation, personal. 2,136,258  
 4 $\frac{1}{2}$ s, \$167,000....July 1, 1919 Total valuation 1-99... 7,336,403  
 Subject to call July 1, 1909. Assessment about  $\frac{1}{2}$  actual value.  
 4s, \$25,000....July 1, 1919 State & Co. tax pr. \$1,000, '99.\$12.00  
 Subject to call July 1, 1904. Population in 1890 was.....23,196  
 Total debt Jan. 1, 1900.. \$215,000 Population in 1900 (est.)...25,159  
 Interest payable at State Treasury

**TAX FREE.**—All bonds of this county are held by State school fund and are exempt from taxation.



LYONS.—This city is in Rice County. Formerly included in Atlanta Township; the city is responsible for part of township debt.

Table with columns: LOANS—, FUNDING BONDS—, MIDLAND RR. BONDS—, REFUNDING BONDS—, WATER WORKS BONDS—, When Due., Bonded debt July, 1898, School Dist. debt, Atlanta Tp. bonds, Total debt Jan., 1898, Tax valuation 1897, Tax rate, Population in 1890, Population in 1897.

MANHATTAN TWP.— { S. F. GOHEEN, Trustee. W. A. WHITNEY, Treas. This township is in Riley County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation 1899, Assessment is 1/3 actual value, Population in 1890, Population in 1895, Population in 1900 (est.).

MARION CO.—I. S. STIRLING, County Clerk.

Table with columns: LOANS—, FUNDING BONDS—, KANSAS & NEBRASKA RR.—, REFUNDING BONDS—, When Due., Total debt Jan. 1, 1900, Tax valuation, real, Tax valuation, pers. & RR's, Total valuation 1899, Assessment about 1/4 actual value, State & co. tax, Population in 1890, Population in 1900 (est.).

MARSHALL CO.—JAS. MONTGOMERY, Clerk.

Table with columns: LOANS—, REFUNDING RR. AID BONDS—, When Due., Tax valuation 1899, Total tax, Population in 1890, Population in 1900 (est.).

MEADE COUNTY.—E. F. RIEMAN, Clerk.

Table with columns: LOANS—, RAILROAD BONDS—, REFUNDING—, When Due., Bonded debt Jan. 1, 1900, Tax valuation 1899, Assessment about 1/3 actual value, Total tax, Population in 1890, Population in 1900 (est.).

MEDICINE LODGE.—Medicine Lodge is in Barber Co.

Table with columns: LOANS—, WATER WORKS BONDS—, RAILROAD BONDS—, REFUNDING—, When Due., Tax valuation, railroads, Total valuation 1896, Total tax, Population in 1890, Population in 1895, Population in 1900 (est.).

Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.—G. W. SEAVER, Treasurer.

Table with columns: LOANS—, M. K. & T. RR.—, When Due., Tax valuation, personal, Tax valuation, railroads, Tax valuation 1899, Assessment is 1/2 actual value, St. & co. tax, Population in 1890, Population in 1900 (est.).

INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.—E. B. SKINNER, Treas.

Table with columns: LOANS—, L. L. & G. RR.—, When Due., Tax valuation, real, Tax valuation, per. & RR., Total valuation 1899, Assessment is 1/4 actual value, Tax rate, Population in 1890, Population in 1900 (est.).

INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—F. T. BEHRING, Treas.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., State & Co. tax, Assessment bet. 1/4 & 1/3 act'l value, Population in 1890, Population in 1895, Population in 1899.

MORTON COUNTY.—E. W. WILSON, Clerk.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, When Due., Floating debt, Total debt Mar. 1, 1900, Tax valuation 1899, State & Co tax, Population in 1890, Population in 1880, Population in 1899.

INTEREST is payable at the Kansas Fiscal Agency, New York.

NEODESHA.—A. L. HILL, Clerk.

Table with columns: LOANS—, GAS BONDS—, WATER BONDS—, When Due., Floating debt, Total debt Dec. 15, 1899, Assessed valuation 1899, Assessment about 25% actual value, Tax rate, Population in 1890, Population in 1900 (est.).

NESS COUNTY.—LORIN TERRELL, Clerk.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING CH. KAN. & W. RR.—, When Due., Total debt Mar. 1, 1900, Tax valuation 1899, Assessment is 1/2 actual value, Av. tot'l tax, Population 1890, Population 1898.

INTEREST payable in N. Y. is paid at the Nat. Bank of the Republic

NEWTON.—This city is in Harvey County.

Table with columns: LOANS—, FUND'G BONDS—, Mining bonds, Railroad bonds, Water bonds, Aml. Outstand'g., Bonded debt July 1, 1898, Tax valuation 1897, Real valuation, Population in 1890, Population in 1897 (est.).

NORTON COUNTY.—Norton is the county seat.

Table with columns: LOANS—, When Due., Total valuation 1898, Assessment about 1/3 actual value, State & co. tax, Population in 1890, Population in 1898, Bonded debt July 1, '99.

OSAGE COUNTY.—WM. H. THOMAS, Co. Cl'k.

Table with columns: LOANS—, LAUR. & CARB. RR.—, When Due., Tax valuation, railr'ds., Total valuation 1899, Assessment is abt. 1/4 actual value, State & co. tax, Population in 1890, Population in 1899 (est.).

INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO.—F. A. DAWLEY, County Clerk.

Table with columns: LOANS—, COUNTY BONDS—, When Due., Total debt July 1, 1898, Tax valuation, 1898, Assessment about 2-5 actual value, Total tax, School tax, Population in 1898.

OSWEGO.—SCOTT TAYLOR, City Treasurer.

This city and township are in Labette County. The city is liable for 66 2/3 per cent of the amount of the township funding bonds described below. Township refunding bonds to the amount of \$78,000, which were in litigation, have been declared valid.

Table with columns: LOANS—, M. & W. RR. BONDS—, TOWNSHIP FUNDING BONDS—, When Due., Total city debt Mar. 1, 1900, Township debt Jan. 1, 1900, Interest is paid in New York, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 1/3 actual value, Total tax, Population in 1890, Population in 1900 (est.).

OTTAWA.— { A. DOBSON, Mayor. W. K. BOLTWOOD, Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, BRIDGE BONDS—, When Due., Total debt July 1, '98, School debt (additional), Total valuation, 1897, Assessment about 1/4 actual value, Tot. tax rate, Population 1890, Population 1897.

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—W. M. TRUITT, Clerk.

Table with columns: LOANS—, CHIC. KAN. & WEST. RR.—, SOLOMON RR.—, When Due., Total debt Mar. 1, 1900, Tax valuation 1899, Population in 1890, Population in 1899.

PAOLA CITY.—JOHN W. TATHAM, Clerk.

Table with columns: LOANS—, RAILROAD-AID BONDS—, GAS WELL BONDS REFUNDING—, REFUNDING BONDS—, When Due., SPECIAL ASSESSMENT BONDS—, Bonded debt Feb. 1, 1900, Sinking funds, Net debt Feb. 1, 1900, Assessed valuation 1899, Total tax, Population in 1890, Population in 1900 (est.).

INTEREST is payable at the State Fiscal Agency in New York.

PARKER TWP.—O. T. ROENIG, Treasurer.

Table with columns: LOANS—, RAILROAD BONDS—, When Due., Tax valuation, pers'l (abt.), Total valuation '98 (abt.), Assessment about 1/4 actual value, Total tax, Population in 1890, Population in 1898 (est.).

PARSONS.— { C. ROCKHOLD, Mayor. G. W. HAWK, Treasurer.

Table with columns: LOANS—, RAILROAD BONDS—, PARK BONDS—, When Due., Sinking fund, Net debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment is 1/3 actual value, Total tax, Population in 1890, Population in 1900 (est.).

INTEREST is payable by the Kansas Fiscal Agency.



PAWNEE CO.—G. W. LAWRENCE, Treasurer.

County seat is Larned.

Table with columns: LOANS—, BRIDGE BONDS—, COURT HOUSE—, REFUNDING RR. BONDS—, Total debt Feb. 24, 1900. Includes items like 'When Due.', 'Sinking fund.', 'Net debt Feb. 24, 1900.', 'Tax valuation 1899.', 'Assessment is 1/2 actual value.', 'State & Co. tax (per M) '98.', 'Population in 1890 was.', 'Population 1895 was.', 'Population in 1900 (est.)'.

PITTSBURG.— { C. A. FISCHER, Mayor. ED. ANDERSON, City Clerk.

This city is in Crawford County. The private improvement bonds mentioned below are not strictly a city debt, certain districts only being liable for the payment of the yearly instalment.

Table with columns: LOANS—, FUNDING BONDS—, RAILWAY-AID BONDS—, PRIVATE IMPROV. BONDS—, SEWER BONDS—, City bond. dbt. July 1, '98. Includes items like 'When Due.', 'Private imp. bds. (add.)', 'Tax valuation, real & RR.', 'Tax valuation, personal.', 'Total valuation 1896.', 'Assessment about 1/3 actual value.', 'City tax rate (per \$1,000)', 'School tax (per \$1,000)', 'Total tax (per \$1,000) '96.', 'Population in 1890 was.', 'Population in 1896.', 'Population in 1900 (est.)'.

INTEREST is payable at the Kansas Fiscal Agency, New York City.

PRATT COUNTY.—JAS. A. PORTER, Treas.

County seat is Pratt.

Table with columns: LOANS—, KING. PRATT. & W. RR—, COUNTY BONDS—, Total debt Aug. 1, 1899. Includes items like 'When Due.', '6s, A&O, 5,000', '6s, 46,500', '6s, 47,000', '6s, 25,000', 'Total debt Aug. 1, 1899.', 'Tax valuation 1899.', 'State & co. tax (per M) '99.', 'Population 1895 was.', 'Population 1890 was.', 'Population 1899 (est.)'.

RENO COUNTY.—CHAS. RYKER, Treasurer.

County seat is Hutchinson.

Table with columns: LOANS—, REFUNDING—, Bond. debt Feb. 1, 1900. Includes items like 'When due.', 'Sinking fund and cash.', 'Net debt Feb. 1, 1900.', 'Total valuation 1898.', 'Assessment about 1/4 actual value.', 'State and Co. tax (per M) '99.', 'Population 1890 was.', 'Population 1899 (est.)'.

RICE COUNTY.—THEO. GODSHALK, Treasurer.

County seat is Lyons.

Table with columns: LOANS—, SAL. STEN. & EL P. RAILWAY—, REFUNDING RAILWAY BONDS—, Tax valuation, personal. \$424,925. Includes items like 'When Due.', 'Tax valuation RR.', 'Total valuation 1899.', 'Assessm't is 15 to 20% act'l value.', 'State and co. tax (p. \$1,000)', 'Population 1890 was.', 'Population 1899 was.'

RILEY COUNTY.—C. M. BREESE, Co. Clerk.

County seat is Manhattan.

Table with columns: LOANS—, REFUNDING BONDS—, Tax valuation, 1899. Includes items like 'When Due.', 'Tax valuation, 1899.', 'Assessment is 1-5 actual value.', 'State & Co. tax (per M) '99.', 'Population 1890 was.', 'Population in 1900 (est.)'.

ROOKS CO.—J. J. JOHNSON, County Clerk.

County seat is Stockton.

Table with columns: LOANS—, RAILROAD BONDS—, REFUNDING BONDS—, Total debt Feb. 26, 1900. Includes items like 'When Due.', 'Total debt Feb. 26, 1900.', 'Sinking fund.', 'Net debt Feb. 23, 1900.', 'Tax valuation 1899.', 'Assessment is 1/3 actual value.', 'State & Co. tax (per M) '99.', 'Population in 1890 was.', 'Population in 1900 (est.)'.

RUSH COUNTY.—W. J. HAYES, County Clerk.

County seat is La Crosse.

Table with columns: LOANS—, COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Tax valuation, real. \$1,180,110. Includes items like 'When Due.', 'Tax valuation, personal.', 'Tax valuation, railroads.', 'Total valuation 1899.', 'Assessment is 1/3 actual value.', 'Total tax (per \$1,000) '99.', 'Population in 1890 was.', 'Population in 1899 was.'

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

Table with columns: LOANS—, REFUNDING BONDS—, Assessed valuation, real. \$215,000. Includes items like 'When Due.', 'Assessed valuation, real.', 'Assessed valuation, per'l.', 'Total valuation in 1898.', 'Valuation about 1/4 actual value.', 'Population in 1890 was.', 'Population in 1898 (est.)'.

SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—OLIVER CARR, Township Trustee.

Salamanca Township and the city of Columbus are in Cherokee County.

Table with columns: LOANS—, RAILROAD BONDS—, FUNDING BONDS—, Tax valuation, per. & RR. \$89,000. Includes items like 'When Due.', 'Tax valuation, per. & RR.', 'Tot. val. 1899 (township)', 'Tax valuation, real.', 'Tax val., personal & RR.', 'Tot. valuation, '99 (city)', 'Assessment is 1/4 actual value.', 'Total tax (per \$1,000) '99.', 'Population 1890 was (city)', 'Population 1899 (twp.)', 'Population 1899 (city) was'.

INTEREST is payable at the Fiscal Agency, New York.

SALINA.— { T. W. ROACH, Mayor. A. W. GODFREY, City Clerk.

This city is the county seat of Saline County.

Table with columns: LOANS—, GENERAL IMPROVEMENT—, FUNDING BONDS—, PAPER CO. AID—, REFUNDING BONDS—, LOANS—, SALINE BOARD OF EDUCATION—, Total debt Feb. 1, 1900. Includes items like 'When Due.', 'GENERAL IMPROVEMENT—', 'FUNDING BONDS—', 'PAPER CO. AID—', 'REFUNDING BONDS—', 'LOANS—', 'SALINE BOARD OF EDUCATION—', 'Total debt Feb. 1, 1900.', 'Tax valuation 1899.', 'Total tax (per \$1,000) '99.', 'Assessment about 1/3 actual value.', 'Population 1890 was.', 'Population in 1898'.

SALINE COUNTY.—H. H. EBERHARDT, Treas.

County seat is Salina.

Table with columns: LOANS—, K. & C. RR.—, MO. PACIFIC R'Y—, REFUNDING RAILROAD BONDS—, Total debt Feb. 1, 1900. Includes items like 'When Due.', 'Total debt Feb. 1, 1900.', 'Tax valuation 1899.', 'Total tax (per \$1,000) '99.', 'Assessment about 1/3 actual value.', 'Population 1890 was.', 'Population in 1898'.

SCOTT COUNTY.—

County seat is Scott. The validity of the railroad 6s having been established in the U. S. Circuit Court, they must be paid at maturity.

Table with columns: LOANS—, RAILROAD AID—, REFUNDING BONDS—, Bonded debt July 1, '93. Includes items like 'When Due.', 'Bonded debt July 1, '93.', 'Tax valuation 1898.', 'Total tax (per \$1,000) '95.', 'Population 1890 was.', 'Population 1880 was.', 'Population 1898 was.'

SEDGWICK CO.—JOHN CHAIN, Clerk.

County seat is Wichita.

Table with columns: LOANS—, COURT HOUSE, ETC. BONDS—, FUNDING BONDS 1895—, REFUNDING BONDS—, Total debt Mar. 1, 1900. Includes items like 'When due.', 'Total debt Mar. 1, 1900.', 'Tax valuation, real.', 'Tax valuation, pers'nal', 'Tax valuation 1899.', 'Assessment is 3/10 actual value.', 'State & co. tax (per M.) '99.', 'Population 1890 was.', 'Population 1899 (est.)'.

INTEREST is payable in New York at the Nat. Bank of the Republic.

SEWARD COUNTY.—County seat is Liberal.

Table with columns: LOANS—, FUNDING BONDS—, Bonded debt Mar. 1, 1900. Includes items like 'When Due.', 'Floating debt.', 'Tot. debt Mar. 1, 1900.', 'Tax valuation 1899.', 'Assessment is 1/3 actual value.', 'Total tax (per \$1,000) '99.', 'Population in 1890 was.', 'Population in 1900 (est.)'.

INTEREST is payable in New York at the Bank of the Republic.

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

County seat is Topeka.

Table with columns: LOANS—, ATCH. TOP. & SANTA FE RR.—, COURT HOUSE BONDS—, FUNDING BONDS—, KAN. AVE. BRIDGE BONDS—, REFUNDING RR. BONDS—, Total debt Feb. 23, 1900. Includes items like 'When Due.', 'Total debt Feb. 23, 1900.', 'Sinking fund.', 'Net debt Feb. 23, 1900.', 'Tax valuation 1899.', 'Assessment is 1/3 actual value.', 'State & Co. tax (per M) '99.', 'Population in 1890 was.', 'Population in 1900 (est.)'.

INTEREST on the 7 per cent railroad bonds and on the 4 per cent funding bonds is payable at the County Treasurer's office; on all other bonds at the Kansas Fiscal Agency, New York City.

STAFFORD CO.— { FRANK MAXON, Treasurer. J. B. KAY, County Clerk.

County seat is Saint John.

Table with columns: LOANS—, FUNDING BONDS—, RAILROAD AID BONDS—, Total debt Mar. 1, 1900. Includes items like 'When Due.', 'Total debt Mar. 1, 1900.', 'Tax valuation 1899.', 'Assessment is 2-5 actual value.', 'County tax (per \$1,000) '99.', 'Population in 1890 was.', 'Population 1898 was.'

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

STANTON CO.—C. E. VAN MITER, Clerk.

County seat is Johnson.

Table with columns: LOANS—, REFUNDING BONDS—, Bonded debt July 1, 1899. Includes items like 'When Due.', 'Tax valuation 1899.', 'Assessment at about actual value.', 'Total tax (per \$1,000) '98.', 'Population in 1890 was.', 'Population in 1899 was.'

INTEREST is payable by the Kansas Fiscal Agency.



STEVENS CO.—J. S. STOUT, County Clerk.

County seat is Hugoton.

Table with columns: LOANS—, REFUNDING BONDS—, Total debt Jan. 1, 1900, Total valuation 1899, Assessment is 1/2 actual value, State & Co. tax (per M.), Average school tax, Population in 1890, Population in 1899 (est.).

SUMNER COUNTY.—W. H. MADDY, Treas.

County seat is Wellington.

Table with columns: LOANS—, REFUNDING BONDS—, Sinking fund about, Net debt Mar. 1, 1900, Tax valuation 1899, Assessment is 1/2 actual value, State & Co. tax (per M.), Population 1890 was, Population 1899 (est.).

THOMAS COUNTY.—H. M. THIEL, Clerk.

County seat is Colby. The railroad-aid bonds will be refunded by an issue of \$49,000 5s, due June 1, 1914.

Table with columns: LOANS—, JAIL BONDS—, RAILROAD AID BONDS—, REFUNDING BONDS—, Total debt Mch. 24, 1900, Sinking fund, Total valuation 1899, Assessment is 1/2 actual value, State & co. tax (per M.), Population in 1890 was, Population in 1900 (est.).

TOPEKA.—J. H. SQUIRES, City Clerk.

This city is in Shawnee County.

Table with columns: CITY LOANS—, COAL PROSPECTING—, REFUNDING BONDS—, REFUNDING BONDS—(Con.)—, INTERNAL IMPROVEM. BONDS—, PAVING AND SEWERS—, BOARD OF EDUCATION BONDS—, Various, Total debt Mch. 24, 1900, Sinking fund, Total valuation 1899, Assessment is 1/2 actual value, State & co. tax (per M.), Population in 1890 was, Population in 1900 (est.).

INTEREST is payable in New York at the fiscal agency of the State. TOTAL DEBT, ETC.—The total general city debt Feb. 1, 1899, was \$319,500; Internal Improvement Bonds, \$143,512; Board of Education Bonds, on Feb. 1, 1900, amounted to \$293,158.

ASSESSED VALUATION of real estate in 1899 was \$7,082,335; personal property, \$1,454,240; railroad property, \$351,067; total \$8,887,642. Real estate is assessed at "about 50 per cent of its actual value." The total tax rate (per \$1,000) in 1898 was \$42.00, including State tax \$3.70; county tax \$9.30; city tax \$19.00; school tax \$10.00.

POPULATION.—In 1890 was 31,007; in 1880 was 15,452; in 1870 was 5,790; in 1895 it was 30,151; in 1898 it was 32,651.

WABAUNSEE CO.—B. BUCHLI, Clerk.

County seat is Alma.

Table with columns: LOANS—, RAILROAD AID BONDS—, TOWNSHIP REFUNDING BONDS—, REFUNDING BONDS—, ASSESSMENT.—Real estate is assessed on a basis of 1/5 actual value and personal property on 1/3.

WASHINGTON CO.—S. T. YODER, Co. Clerk.

County seat is Washington.

Table with columns: LOANS—, REFUNDING BONDS—, Total valuation 1899, Assessment about 1-5 actual value, State & Co. tax (per M.), Population in 1890 was, Population in 1900 (est.).

INTEREST is payable at the Kansas Fiscal Agency, New York.

WELLINGTON.—S. N. BROWN, Mayor. A. B. CHEEVER, Clerk.

This city is the county seat of Sumner County. As we go to press the city is offering for sale (April 10) \$50,000 5% water bonds and \$14,000 5% electric-light bonds running 20 years.

Table with columns: CITY LOANS—, RR. AID BONDS—, REFUNDING BONDS—, BOARD OF EDUCATION BONDS—, Total valuation 1899, Assessment about 1-5 actual value, State & Co. tax (per M.), Population in 1890 was, Population in 1900 (est.).

INTEREST is payable at the State Fiscal Agency in New York.

WICHITA.—AMOS McCLAIN, City Clerk.

County seat of Sedgwick County.

Table with columns: CITY LOANS—, RAILROAD BONDS—, CITY LOANS—(Con.)—, CITY HALL SITE BONDS—, LOANS—, SPECIAL ASSESSMENT BONDS—, BOARD OF EDUCATION BONDS—, Various, Total valuation 1899, Assessment about 1-5 actual value, State & Co. tax (per M.), Population in 1890 was, Population in 1900 (est.).

INTEREST on the Board of Education bonds is payable by the New York Fiscal Agency, with the exception of bonds due in 1909 and 1917

interest on which is payable in Topeka; the refunding bonds of 1917 are also payable in Topeka.

TOTAL DEBT, ETC.—The total general debt on January 1, 1899, was \$518,287; special assessment debt, \$159,853. The total school debt on the same date was \$137,500.

TOTAL ASSESSED VALUATION in 1898 was \$4,561,835, and the city tax rate (per \$1,000) was \$24.00. Assessment is about one-third actual value.

POPULATION.—The population in 1890 was 23,853; in 1880 was 4,911; population in 1895 was 20,841; in 1899 (est.) 24,000.

WILSON COUNTY.—County seat is Fredonia.

Table with columns: LOANS—, ST. L. & W. RR.—, COURT HOUSE BONDS—, Net debt Oct. 1, 1899, Tax valuation 1899, Assessment is 1/2 actual value, State & Co. tax (per M.), Population 1890 was, Population in 1899 was.

WINFIELD.—E. S. BEDILION, City Clerk.

County seat of Cowley County.

Table with columns: LOANS—, PARK BONDS—, RAILROAD BONDS—, BRIDGE BONDS—, Total debt Oct. 1, '99, Sinking fund, Subject to call 1908, Real estate assessed at 1/5 actual value and pers'l property at 1/3 actual.

WYANDOTTE CO.—JOHN CASKEY, Treas.

County seat is Kansas City.

Table with columns: LOANS—, BRIDGE—, FUNDING BONDS—, JAIL BONDS—, Total debt Feb. 1, 1899, Sinking fund, Net debt Feb. 1, 1899, Tax valuation 1898, Assessment about 1/4 actual value, State & Co. tax (per M.), Population 1890 was, Population in 1899.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Kansas which have an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. For places having less than \$25,000 debt see CHRONICLE of March 25, 1899, pages 586, 587 and 588.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895).



Location.	Bonded Debt. \$	Rate of Interest. %	Date of Maturity.	Population. (1895.)
Louisburg T'p, Montgomery Co.	45,000	7	1909-1916	2,027
McPherson, McPherson Co.	85,000	5, 6, 7	1907 to 18	2,666
McPherson T'p, McPherson Co.	37,000	6, 7	1907, 10, 16	610
Manhattan, Riley Co.	78,000	6	1907, 19, 17	2,980
Maple Hill T'p, Wabaunsee Co.	27,000	6	1907	931
Marion, Marion Co.	34,993	5 to 7	1899 to 01, 09	2,077
Mariaton Township, Allen Co.	40,000	4, 7	1901, 19	1,457
Medicine Lodge T'p, Barber Co.	25,000	6, 7	1915, 16	1,195
Mission Township, Neosho Co.	80,000	8, 10	1902, 10	1,982
Mitchell Co.	50,000	8	1908	13,327
Monroe Township, Anderson Co.	39,000	6	1916	2,920
Mound City, Linn Co.	32,000	6, 7	Jan. 1, 1906	780
Mound City Township, Linn Co.	39,500	5	1919, 30	1,689
Neodesha Township, Wilson Co.	35,000	7	Aug. 2, 1916	2,640
Neosho Falls, Woodson Co.	30,000	6	1917	952
Ness City, Ness Co.	27,500	6	1917, 19	420
Newbury T'p, Wabaunsee Co.	27,000	5	May 1, 1907	1,381
Norton, Norton Co.	47,200	6, 10	1900, 08	914
Olathe, Johnson Co.	49,000	4 1/2, 5		3,456
Osage, Osage Co.	37,500	6	1905, 17	4,273
Osawatomie City & T'p, Miami Co.	35,000	6	1910, 18	3,614
Osaloosa T'p, Jefferson Co.	49,000	6	1911, 17	2,136
Ozark Township, Anderson Co.	26,000	7, 6	1916, 22	985
Phillipsburg, Phillips Co.	40,700	6	1907, 10, 18	916
Phillips Co.	20,000	4 1/2	1915	11,712
Pratt, Pratt Co.	96,900	6	1901, 08	1,330
Quindaro T'p, Wyandotte Co.	33,000	6	July, 1916	1,955
Rock Creek Township, Coffey Co.	29,000	6	Oct. 6, 1916	1,541
Rock Creek T'p, Nemaha Co.	25,000	6	1907	2,181
Scott Township, Scott Co.	27,000	6	1922	272
Seneca, Nemaha Co.	50,000	6	1917, 1925	1,961
Sherman Co.	26,000	6	Jan. 1, 1919	3,883
Smith Centre, Smith Co.	43,000	6	1907, 09	704
Smoky Hill T'p, McPherson Co.	29,740	6, 7	1909, 18	2,022
South Haven T'p, Sumner Co.	28,000	6, 7	1910, 16	1,198
Sterling, Rice Co.	34,000	7	Mar. 1, 1907	1,815
Stockton, Rooks Co.	46,000	6	1907, 09	789
Superior Township, Osage Co.	33,100	6	Jan. 1, 1917	1,322
Syracuse, Hamilton Co.	42,032	5, 6, 7	1902, 08	413
Tonganoxie T'p, Leavenworth Co.	30,000	6	Jan. 1, 1917	2,328
Ulysses, Grant Co.	37,000	6	1918, 19, 21	*198
Union Township, Jefferson Co.	30,000	5, 6	1912, 29	1,359
Union Township, Rice Co.	30,000	6, 7	1910, 16	810
Wallace Co.	42,800	6	1909, 20	1,592
Wamego T'p, Pottawatomie Co.	35,000	6	Jan. 1, 1917	1,779
Wamego (city), Pottawatomie Co.	28,000	5	1919	1,410
Washington T'p, Washington Co.	26,000	10	Jan. 1, 1907	2,135
Wichita County.	109,000	6	1918, 20, 22	1,438
Yates Center, Woodson Co.	52,000	6, 7	1916, 18	1,599

\* Population in 1890. † Population in 1894.

# State of Montana.

## ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 26, 1864) - May 26, 1864  
 Admitted as a State (Act of Feb. 22, 1889) - Nov. 8, 1889  
 Total area of State (square miles) - 146,080  
 State Capital - Helena  
 Governor (term expires 1st Mon. Jan. 1911) - Robert B. Smith  
 Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogan  
 Treasurer (term expires 1st Monday Jan. 1911) - T. E. Collins  
 Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poindexter, Jr.  
 Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

**SITUATION AS TO DEBT, ETC.**—For facts with reference to the history of Montana's State debt see STATE AND CITY SUPPLEMENT for April 1893, page 130. The loans described below are not strictly State debts, the bonds being issued on land grants; the State has no bonded indebtedness, and is not liable for these loans.

NAME AND PURPOSE.	Interest. P. O. Payable.	Principal. When Due.	Outstand'g.
Agricultural College.....	6	July 1, 1920	\$100,000
Capitol Bonds.....	6	Optional after 1905 1928	350,000
Normal School.....	6	July 1, 1920	50,000
University.....	6	Optional after 1905 July 1, 1927	100,000
Deaf and Dumb Asylum..	6	Optional after 1917 July 1, 1927	40,000

**ASSESSED VALUATION.**—In 1899 the assessed valuation of real estate was \$72,514,960; personal property, \$54,610,006; railroads, \$14,992,689; total, \$142,117,655 in 1899 the State tax (per \$1,000) was \$2.50. Property is supposed to be assessed at full cash value.

**DEBT LIMITATION.**—The Constitution of Montana was adopted by popular vote October 1, 1889. Article XIII. contains the Sections which regulate the debt-making powers of State, county and city, and we gave those sections in full on page 135 of the STATE AND CITY SUPPLEMENT of April, 1895. It may be mentioned that the restrictions and limitations are distinctly and fully stated.

**POPULATION OF STATE.**—The population of Montana has been as follows in the year named:  
 1890.....132,159 | 1880.....39,159 | 1870.....20,595  
 In 1870-80 the increase was 18,564, or 90.14 per cent; in 1880-90 93,000, or 237.49 per cent.

## CITIES, COUNTIES AND TOWNS

IN THE

## STATE OF MONTANA.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

### BEAVER HEAD CO.—G. G. TAYLOR, Co. Clk.

County seat is Dillon.	LOANS—	When Due.	Bonded debt Dec. 1, 1899	\$80,000
	REFUNDING BONDS—		Tax valuation 1899.....	3,931,723
	5s, J&J, \$20,000.....	Jan. 1, 1919	State & Co. tax (per M.) '99..	\$18.56
	Subject to call after Jan. 1, 1909.		Population in 1890 was.....	4,650
	4s, J&J, \$60,000.....	Jan. 2, 1919	Population in 1900 (est.).....	6,250
	Subject to call Jan. 2, 1909.			

### BOZEMAN.—(GEORGE D. PEASE, Clerk.

Bozeman is in Gallatin County.	LOANS—	When Due.	6s, M&N, \$10,000.....	Nov. 1, 1910
	CITY HALL FUNDING BONDS—		Optional after Nov. 1, 1900	
	5s, .....	\$7,000.....	Bonded debt Jan. 1, 1900.	\$205,000
			Floating debt (abt.).....	\$14,000
			Net debt.....	219,000
	DUMP GROUND BONDS—		Sinking fund (abt.).....	7,000
	6s, J&J, \$3,000.....	July 1, 1912	Net debt Jan. 1, 1900.....	212,000
	Subject to call after July 1, 1902		Tax valuation 1899.....	2,026,022
	WATER-WORKS BONDS—		Assessment about 2/3 actual value.	
	5s, J&J, \$165,000.....	Jan. 1, 1919	City tax rate (per \$1,000) '99	\$12.00
	Subject to call after Jan. 1, 1909.		Total tax (per \$1,000) '99..	35.50
	PUBLIC BUILDING BONDS—		Population in 1890 was.....	2,143
	6s, J&J, \$25,000.....	July 1, 1909	Population in 1900 about....	5,000
	Subject to call.			

INTEREST on 6s due July 1, 1908 and 1912, at New York; on 6s due Nov. 1, 1908, at Bozeman, and on the water bonds in Bozeman or New York.

### BUTTE.—Butte is in Silver Bow County.

LOANS—	When Due.	Interest is payable in New York.
BUILDING BONDS—		Bonded debt Jan. 1, '99.
6s, J&J, \$20,000.....	Oct. 1, 1910	Floating debt.....
Subject to call Oct. 1, 1900		Total debt.....
PUBLIC LIBRARY BONDS—		Sinking fund and cash..
6s, J&J, \$50,000.....	Oct. 1, 1912	Net debt Jan. 1, 1899..
Subject to call Oct. 1, 1902		Tax valuation 1898.....
SEWER—		Assessment about 2/3 actual value.
6s, J&J, \$26,000.....	Apr. 1, 1909	Total tax (per \$1,000) '98..
6s, J&J, 50,000.....	Oct. 1, 1910	Population in 1890 was.....
Subject to call Oct. 1, 1900		Population in 1899 (est.).....

TAX FREE—All bonds of this city are exempt from taxation.  
 THE SINKING FUND receives yearly a sum amounting to 5 per cent of the total bonded debt.

DEBT LIMITED by law to 5 per cent of assessed valuation.

### BUTTE SCHOOL DISTRICT No. 1.—THOS. RICHARDS, Clerk Board of Education.

This is one of the school districts into which Silver Bow County is divided. District No. 1 not only includes the entire city of Butte but the larger portion of the taxable property of the county outside of Butte and contains about 9/10 of the school population of the county. The bonded debt of the district is as given below.

LOANS—	When Due.	Net debt Feb. 1, 1900...	\$48,000
6s, .....	\$50,000.....	Tax valuation '99 (abt.)	27,000,000
	Optional after 1903	Senool tax (per \$1,000) '99..	\$7.50
Bond. debt Feb. 1, 1900.	\$50,000	Population 1900 (est.).....	60,000
Sinking fund.....	2,000		

TAXES for the payment of principal and interest on these bonds are levied and collected by the County officials, and payment is made by the County Treasurer.

### CASCADE CO.—W. H. GELSTHORPE, Treasurer.

County seat is Great Falls.	LOANS—	When Due.	Total debt Feb. 1, 1900.	\$340,000
	BRIDGE BONDS—		Cash and sinking fund.	90,408
	7s, J&J, \$110,000.....	July 1, 1911	Tax valuation, real.....	9,784,304
	COURT HOUSE SITE—		Tax valuation, personal	3,021,323
	7s, J&J, \$20,000.....	July 1, 1911	Total valuation 1899.....	12,805,627
	FUNDING BONDS—		Assessment is 2/5 actual value.	
	6s, J&J, \$60,000.....	Jan. 1, 1900	State & Co. tax (per M.) '99.	\$13.00
	(part each year) 1904 and 1909		Population in 1890 was.....	8,755
	6s, J&J, \$150,000.....	Jan. 1, 1912	Population in 1900 (est.).....	22,500

### CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.

County seat is Fort Benton.	LOANS—	When Due.	Tax valuation, real.....	\$960,145
	COUNTY BONDS—		Tax valuation, personal.	3,427,426
	6s, semi-an., \$108,000.	July 1, 1911	Tax valuation, RR.....	1,442,819
	6s, J&J, \$92,000.....	July 1, 1917	Total valuation 189.....	5,830,390
	Subject to call after July 1, 1912		Assessment about 3/5 actual value.	
	Int. payable at Co. Tr. & N. Y. City.		State & Co. tax (per M.) '99.	\$27.62 1/2
	Bonded debt Dec. 1, '99..	\$200,000	Population in 1890 was.....	4,741
	Cash in County funds....	97,403	Population 1899 (estimated)	6,000
	Net debt Dec. 1, 1899....	101,597		

### CUSTER CO.—A. H. SWERDFIGER, Clerk.

County seat is Miles City.	LOANS—	When Due.	Resources.....	\$148,452
	REDEMPTION BONDS—		Net debt Dec. 1, 1899....	173,567
	6s, g, J&J, \$274,000.	July 1, 1915	Total valuation 1899 .....	6,337,414
	Subject to call July 1, 1905.		Assessment about 1/2 actual value.	
	Bonded debt Dec. 1, '99.	\$274,000	State & Co. tax (per M.) '99.	\$26.60
	Floating debt.....	48,019	Population 1890 was.....	5,308
	Total debt.....	322,019	Population 1898 (estimated).	9,000

INTEREST is payable at the office of Kountze Bros., New York City.

### DAWSON CO.—County seat is Glendive.

LOANS—	When Due.	Bonded debt Dec. 1, 1898.	\$100,000
FUNDING BONDS—		Floating debt.....	14,484
7s, Dec., \$11,000.....	Dec. 1, 1903	Total debt.....	114,484
Subject to call at any time.		Sinking fund.....	23,763
REFUNDING BONDS—		Net debt Dec. 1, 1898....	90,721
6s, g, \$50,000.....	1915	Total valuation 1898.....	2,182,213
Optional 10 years after issue.		Assessment is 2/3 actual value.	
BRIDGE BONDS—		State & Co. tax (per M.) '98.	\$28.50
6s, g., J&e, \$39,000.....	July 1, 1915	Population in 1890 was.....	2,056
Subject to call after 1905.		Population 1899 (local est.)..	1,700

Interest is payable in Glendive and New York.



DEER LODGE CO.—P. D. TWOHY, Treasurer.

County seat is Anaconda.

Table with columns: LOANS, COURT HOUSE & JAIL BONDS, REFUNDING BONDS. Includes tax valuation, population, and bond details.

FLATHEAD CO.—MICHEL THERRIault, Clerk.

County seat is Kalispell. Bonds are exempt from county tax.

Table with columns: LOANS, FUNDING BONDS. Includes cash in county funds, net debt, and tax valuation.

GALLATIN CO.—E. V. BLANKENSHIP, Clerk.

County seat is Bozeman.

Table with columns: FUNDING BONDS. Includes net debt, tax valuation, and population data.

GREAT FALLS.—JOHN ROBERTS, Treasurer.

Great Falls is in Cascade County.

Table with columns: LOANS, WATER BONDS, FUNDING BONDS, PARK AND SEWER PURPOSES. Includes various bond types and tax rates.

INTEREST is payable at the City Treasurer's office and in New York

GREAT FALLS SCHOOL DIST. No. 1.

Comprises about one-fourth of the entire county, and includes the city of Great Falls with all its suburbs.

Table with columns: LOANS, BUILDING AND FURNISHING. Includes bond details and population.

HELENA.—{ F. J. EDWARDS, Mayor. H. F. TILTON, Treasurer.

Helena is the county seat of Lewis and Clark County. On Jan. 18, 1900, this city voted to extend its limit of indebtedness to 5% over and above the 3% of the assessed valuation as provided for in the State Constitution.

Table with columns: LOANS, SEWER BONDS, FUNDING BONDS, REFUNDING BONDS. Includes bond details and population.

\* The floating debt mentioned above represents outstanding warrants issued subsequent to Sept. 12, 1893, and accrued interest thereon at 7 per cent, which have been declared illegal by the State Supreme Court.

HELENA SCHOOL DISTRICT No. 1.—THOMAS E. GOODWIN, Clerk.—This district is in Lewis and Clark Co.

Table with columns: LOANS, SCHOOL BONDS. Includes total debt, tax valuation, and population.

JEFFERSON CO.—CHAS. SCHARF, Clerk.

County seat is Boulder. Broadwater County was partly formed from a portion of this (Jefferson) County.

Table with columns: LOANS, COUNTY BONDS, REFUNDING BONDS. Includes tax valuation, population, and bond details.

LEWIS & CLARK CO.—DR. W. L. STEELE, Tr.

County seat is Helena.

Table with columns: LOANS, REFUNDING BONDS. Includes tax valuation, population, and bond details.

INTEREST payable at Hanover National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

County seat is Virginia City.

Table with columns: Bonded debt, Floating debt, Total debt, Cash in County funds, Tax valuation, real., Tax valuation, person'l., Tax valuation, RR., Total valuation 1899., Total tax (per \$1,000) 1899., Population 1890 was.

MEAGHER CO.—{ GEO. WALLWORK, Treasurer. ALLEN PIERSE, Clerk.

County seat is White Sulphur Springs. In 1897 a portion of the county of Meagher was detached and annexed to other counties, thus greatly diminishing assessed values.

Table with columns: LOANS, FUNDING BONDS, REFUNDING BONDS. Includes bond details and population.

INTEREST on the funding bonds is payable at the Fourth National Bank, N. Y.; on refunding bonds at the National Park Bank, N. Y.

MISSOULA.—

Missoula is the county seat of Missoula County.

Table with columns: LOANS, BRIDGE BONDS, SEWER BONDS. Includes bond details and population.

INTEREST is payable by the Mercantile Trust Company, N. Y.

TAX FREE—All bonds of this city are exempt from taxation.

MISSOULA CO.—County seat is Missoula.

Table with columns: LOANS, JAIL BONDS, COUNTY BONDS, FUNDING BONDS, REFUNDING BONDS. Includes bond details and population.

INTEREST on jail bonds and warrants due 1912 is payable at New York; all other warrants at Missoula.

TAX FREE.—Bonds issued by this county are exempt from taxation.

PARK CO.—CHAS. ANGUS, County Clerk.

County seat is Livingston. By act of the Legislature of 1896 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt is corrected to the date given below:

Table with columns: LOANS, FUNDING BONDS. Includes total debt, cash in county funds, tax valuation, and population.

INTEREST is payable at New York and at Livingston, Mont.

SILVER BOW CO.—J. G. HOLLAND, Treas.

County seat is Butte.

Table with columns: LOANS, FUNDING BONDS. Includes tax valuation, assessment, and population.

YELLOWSTONE CO.—County seat is Billings.

Table with columns: LOANS, REFUNDING BONDS, FUNDING BONDS. Includes net debt, tax valuation, and population.

The county's debt is limited to 4 per cent of the assessed valuation.

INTEREST is payable in New York at the Nat. Bank of the Republic.

TAX FREE.—Bonds issued by this county are free from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all cities and counties in Montana which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Table with columns: City/County, Bonded Debt, Asses-ed Valuation, Tax Rate (per M.), Population. Lists various Montana cities and counties.



# State of Wyoming.

ITS

## DEBT, RESOURCES, ETC.

Organized as a Territory (Act of July 25 1868) - July 25, 1868  
 Admitted as a State (Act of July 10 1890) - July 10, 1890  
 Total area of State (square miles) - - - - - 97,890  
 State Capital - - - - - Cheyenne  
 Governor (term expires 1st Mon. Jan. '03) De Forest Richards  
 Secretary of State (term ends 1st Mon. Jan. 1903) F. Chatterton  
 Treasurer (term expires 1st Monday Jan. 1903) Geo. E. Abbott  
 Legislature meets biennially in odd years on the 2d Tuesday  
 in January, and sessions are limited to 40 days.

**DEBT HISTORY.**—All the necessary data respecting the State's debt will be found in the following statement.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. C.	Payable.	When Due.	Outstand'g.	
Capitol Building Bonds....	6	Jan. 1	{ Jan. 1, 1902-1911 } { \$15,000 yearly. }		\$150,000
Insane Asylum Bonds.....	6	Jan. 1	{ Jan. 1, 1913-1922 } { \$3,000 yearly. }		30,000
Public Building Bonds....	6	July 1	{ July 1, 1919-1928 } { \$9,000 yearly. }		90,000
University Building Bonds	6	Jan. 1	{ Jan. 1, 1902-1911 } { \$5,000 yearly. }		50,000

**INTEREST** on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office, or at the Mercantile National Bank, New York.

**TOTAL DEBT, ETC.**—The total debt on Feb. 1, 1900, was \$320,000, all bonded.

**ASSESSED VALUATION.**—The following statement shows the assessed valuation of property in Wyoming for the years indicated.

Years.	Valuation.	Years.	Valuation.	Years.	Valuation.
1899.....	\$35,578,806	1894.....	\$29,198,041	1888.....	\$33,338,541
1898.....	30,789,291	1893.....	32,356,802	1885.....	30,717,249
1897.....	30,300,462	1891.....	32,536,400	1880.....	11,857,344
1896.....	30,028,694	1890.....	30,665,498	1875.....	9,493,638
1895.....	29,838,938	1889.....	31,431,495	1870.....	6,924,357

**TAX RATE.**—The total State tax (per \$1,000) in 1899 was \$6.25.

**DEBT LIMITATION.**—In Wyoming the provisions of the Constitution with respect to debt contraction and limitation are quite voluminous. They are all found in Article 16 of that instrument, and indicate that the State is determined to preserve with care the conservative reputation which it enjoyed as a Territory. Citations from the laws of the State respecting debt limitation will be found on page 137 of the STATE AND CITY SUPPLEMENT of April, 1895.

**POPULATION OF STATE.**—Wyoming's population has been as follows in the years indicated:

1890.....60,705 | 1880.....20,789 | 1870.....9,118

In 1870-80 increase was 11,671, or 128.00 per cent, and in 1880-90 39,916, or 192.01 per cent.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF WYOMING.

### ALBANY COUNTY.—CHAS. REALS, Treas.

County seat is Laramie.

LOANS—	When Due.	School debt (additional).
FUNDING BONDS—		\$23,000
6s, J&J, \$142,000....	Nov. 16, 1901	Tax valuation 1899.....4,414,982
(part yearly) to Nov. 16, 1910		Assessment about 1/2 actual value.
Interest payable in New York.		Total tax (per \$1,000) '98.. \$19.00
Bonded debt Feb. 18, '99. \$142,000		Population in 1890 was.....8,865
County has no floating debt.		Population in 1897 (est.).....9,000

**TAX FREE.**—All bonds issued by this county are tax exempt.

### BUFFALO.—{ T. P. HILL, Mayor.                   { THOS. MILLAR, Clerk.

Buffalo is in Johnson County.

LOANS—	When Due.	Tax valuation, real.....
FUNDING BONDS—		\$197,247
6s, Jan., \$40,000.....	Jan. 1, 1903	Tax valuation, personal.. 134,600
Subject to call after Jan. 1, 1903		Total valuation 1899..... 331,847
Interest payable in New York.		Assessment about 1/2 actual value.
Total debt Jan. 1, 1900... \$40,000		Total tax (per \$1,000) 1899.\$34.10
Sinking fund..... 18,000		Population in 1890.....1,087
Net debt Jan. 1, 1900..... 22,000		Population in 1900 (est.).....1,120

**TAX FREE.**—All of the above-mentioned bonds are tax exempt.

### CARBON COUNTY.—F. M. BAKER, Treas.

County seat is Rawlins.

LOANS—	When Due.	Tax valuation, person'l.
FUNDING BONDS—1890—		\$1,364,065
6s, J&J, \$144,000.....	1900-1909	Tax valuation RR. & telg. 874,401
(\$14,400 due yearly on July 1.)		Total valuation 1898....3,508,478
Total debt Feb. 1, 1900.. \$144,000		Assessment about 1/2 actual value.
Total valuation 1899....4,653,487		County tax (per \$1,000) '99.. \$5.70
Tax valuation, real.....1,270,012		Population in 1890 was.....6,857
		Population in 1898 (est.).....8,000

**INTEREST** is payable at the National Park Bank, New York.

### CHEYENNE.—{ W. R. SCHNITGER, Mayor.                   { D. S. SWAN, Treasurer.

Cheyenne is situated in Laramie County.

LOANS—	When Due.	Total debt Jan. 1, 1900...
REFUNDING BONDS 1898—		\$252,500
5s, Jan. 3, \$127,500....	Jan. 3, 1909	Water debt included.... 192,500
(\$6,375 due yrly) to Jan. 3, 1929		Tax valuation 1899.....2,907,985
VIADUCT BONDS 1891—		Assessment is 1/2 actual value.
6s, Jan. 1, \$60,000....	Aug. 1, 1902	State, county and school tax
(\$3,000 due yrly) to Aug. 1, 1921		(per \$1,000), 1899.....\$15.00
WATER EXTENSION BONDS 1891—		City tax (per \$1,000) 1899...\$7.00
6s, Jan., \$65,000.....	Aug. 1, 1902	Population in 1890 was.....11,690
(\$3,250 due yearly) to Aug. 1, 1921		Population 1900 (est.).....12,000

**INTEREST** on the refunding bonds is payable in New York; on the water extension bonds in Hartford, Conn.; on the viaduct bonds in New York and Hartford.

**OPTIONAL.**—Bonds of 1891 are subject to call after 1901; those of 1898 after 1909.

### CONVERSE CO.—A. D. COOK, Clerk.

County seat is Douglas.

LOANS	When Due.	Tax valuation 1899....
FUNDING BONDS—		\$1,887,853
6s, J&J, \$60,000.....	July 1, 1909	Assessment about 1/2 actual value.
Interest is payable in New York.		Total tax (per \$1,000), '99.. \$24.25
Bonded debt Apr. 5, 1900.. \$60,000		Population in 1890 was.....2,738
Sinking fund assets..... 6,000		Population in 1900 (est.)....4,300

### CROOK CO.—J. G. BUSH, Treasurer.

County seat is Sundance.

LOANS—	When Due.	Bond. debt Mar. 1, 1900.
COURT HOUSE AND JAIL BONDS—		\$70,000
6s, J&J, \$16,000.....	July 1, 1900	Floating debt about..... 15,000
(\$1,000 due yearly) to July 1, 1915		Total debt Mar. 1, 1900... 85,000
FUNDING BONDS—		Total valuation 1899....1,487,704
6s, J&J, \$55,000.....	May 1, 1901	Total tax (per \$1,000), '98.. \$22.00
(\$5,500 due yearly) to May 1, 1911		Assessment about 1/2 actual value.
Interest is payable in New York.		Population in 1890 was.....2,338
		Population in 1898 (est.)....4,000

All of the above issues are free from taxation.

### EVANSTON.—Evanston is situated in Uinta County.

LOANS—	When Due.	Total debt Jan. 1, '99.....
WATER BONDS—		\$26,000
6s, M&S, \$20,000.....	1900	Total valuation 1898.....602,706
(\$2,000 yearly) to 1910		Assessment is 3-5 actual value.
6s, ann., \$6,000.....	1926	City tax (per \$1,000).....\$5.00
Subject to call after 1906		Population in 1890 was.....1,995
		Population in 1899 (est.)....2,300

**INTEREST** is payable in Chicago or Evanston.

**TAX FREE.**—All bonds issued by this town are tax exempt.

### JOHNSON CO.—JOHN W. PETERSON, Clerk.

County seat is Buffalo. A portion of this county was detached in 1897 to form the new county of Big Horn.

LOANS—	When Due.	Tax valuation, personal.
FUNDING BONDS—		\$825,510
6s, J&J, \$74,000.....	1901	Tax valuation 1899.....1,317,153
(\$7,400 yearly) to 1910		Assessment is 1/2 actual value.
Total debt Mar. 1, 1900... \$74,000		State & Co. tax (per M), '99.. \$22.25
Tax valuation, real..... 491,643		Population in 1890 was.....2,357
		Population in 1900 (est.)....1,800

**INTEREST** is payable in New York.

### LARAMIE.—The city of Laramie is situated in Albany Co.

LOANS—	When Due.	Bonded debt Feb. 1, 1900
FUNDING BONDS—		\$86,400
6s, J&J, \$46,400....	Aug. 31, 1925	Tax valuation 1899.....1,776,707
Subject to call after 1905.		City tax (per \$1,000) '99.. \$6.00
SEWER BONDS—		Population in 1890 was.....6,388
7s, J&J, \$40,000.....	July 1, 1917	Population in 1880 was.....2,696
		Population in 1898 (est.)....7,000

### LARAMIE COUNTY.—J. SCHUNEMAN, Tr.

LOANS—	When Due.	Total debt Feb. 1, 1900.
FUNDING BONDS—		\$400,000
6s, J&J, \$40,000....	Aug. 1, 1923	Assessment is 2/5 actual value.
Subject to call after Aug. 1, 1903		State & Co. tax (per M) '99.. \$15.00
Bonded debt 1898. .... \$75,000		Tax valuation, pers'l.. 1,833,655
		Population in 1890 was.....16,777
		Total valuation 1899... 5,851,665
		Population in 1900 (est.)...18,000

### SHERIDAN.—This town is in Sheridan County.

LOANS—	When Due.	Tax valuation 1894.....
WATER WORKS BONDS—		\$728,277
6s, Jan. 1, \$75,000....	Aug. 1, 1923	Assessment is 1/2 actual value.
Subject to call after Aug. 1, 1903		Tax rate (per \$1,000)..... \$3.00
Bonded debt 1898. .... \$75,000		Population in 1890 was..... 281
		Population in 1894 (est.).... 1,800

**INTEREST** is payable at the Chemical National Bank, New York.

### SWEETWATER CO.—County seat is Green River

LOANS—	When Due.	Net S. D. debt Mar. 1, '98
FUNDING BONDS—		\$6,653
6s, J&J, \$40,000....	Mar. 1, 1902 to '11	Tax valuation, real.....1,332,344
(\$4,000 due yearly.)		Tax valuation, pers'l.... 970,005
5 1/2s, J&J, \$53,000....	Nov. 1902 to '11	Railroads and telegr'ph. 1,447,769
(\$5,300 due yearly.)		Total valuation 1898....3,750,118
Bonded debt Mar. 1, '98. \$93,000		Total valuation 1899....3,850,463
Sinking fund..... 10,455		Assessment about 7/10 actual value.
Net debt Mar. 1, 1898... 82,545		State & Co. tax (per M.) '98.\$18.00
School Dist. debt (add'l) 13,700		Population in 1890 was.....4,941
Sinking fund..... 7,047		Population in 1898 (est.)....6,000

**INTEREST** on 6s is payable at Chemical National Bank, N. Y.; on 5 1/2s, at Green River, Wyoming.

**TAX FREE.**—All bonds of this county are exempt from taxation.

### UINTA CO.—J. L. FLEMING, Treasurer.

LOANS—	When Due.	Assessed val'tion, real..
REFUNDING BONDS—		\$2,895,136
4 1/2s, J&J, \$90,000....	1909 to 1919	Assessed val'tion, pers'l. 2,190,026
(\$9,000 due yearly.)		Total valuation 1899... ..5,085,162
Interest payable at Evanston.		Assessment is 1/2 actual value.
Total debt Feb. 27, 1900. \$99,500		State & Co. tax (per M) 1900.\$16.95
		Population in 1890 was.....7,881

**TAX FREE.**—The county's bonds are exempt from taxation.



# State of Idaho.

ITS  
DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1863) - March 3, 1863  
 Admitted as a State (Act July 3, 1890) - - - July 3, 1890  
 Total Area of State (square miles) - - - - 84,800  
 State Capital - - - - - Boise  
 Governor (term ends 1st Monday Jan. '01) Frank Steunenberg  
 Secretary of State (term ends 1st Mon. Jan. 1901) - M. Patrie  
 Treasurer (term expires 1st Mon. Jan. 1901) - - L. C. Rice  
 Auditor (term expires 1st Mon. Jan. 1901) - B. Sinclair

Legislature meets biennially in odd years on the Monday after the 1st of January, and the length of sessions is limited to 60 days.

**DEBT HISTORY.**—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was \$146,715 06. Of that amount \$46,715 06 was issued to pay floating debt, \$80,000 to pay for Capitol building and \$20,000 for an asylum. The condition of the State's debt now is set out with all the details below.

NAME AND PURPOSE.	Interest.		When Due.	Principal.
	P. Ct.	Payable.		
Asylum improvement	5	J & J	July 1, 1905-'15	\$25,000
Normal School	5	J & J	July 1, 1905-'15	75,000
do do	1899 5		1919	7,500
(Subject to call after 1909.)				
Refunding	1891-2 6	J & D	June 1, 1901-'11	108,000
Wagon road	1890	J & J	July, 1900-10	11,000
do	1891 6	J & J	July 1, 1901-'11	29,000
do	1892 6	J & J	July 1, 1902-'12	8,000
do	1893 6	J & J	Jan. 1903-'13	2,000
do	1893 5	J & J	May 1, 1903-'13	20,000
do	1893 5	J & J	July 1, 1903-'13	65,000
do	1894 5	J & J	June, 1904-'14	50,000

**INTEREST** on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

**TOTAL DEBT, ETC.**—The total bonded debt on Jan. 1, 1900, was \$425,500.

**ASSESSED VALUATION.**—In 1899 the total assessed valuation was \$46,548,313; in 1898 was \$30,423,671; in 1893, \$33,431,841, property being assessed at about 1/3 of its estimated true value. The tax rate per \$1,000 in 1899 was \$15.00; in 1893 it was \$8.50.

**DEBT LIMITATION.**—Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities. Though the provisions have a conservative tendency, they are not quite as strict as the Constitutional limitations of most of the other new States. For a digest of the laws respecting debt limitation in Idaho, see STATE AND CITY SUPPLEMENT of April, 1895, pages 138 and 139.

**POPULATION OF STATE.**—The population of Idaho has been as follows in the years named:

1890.....84,385 | 1880.....32,610 | 1870.....14,999  
 In 1870-80 increase was 17,611, or 117.41 per cent, and in 1880-90 51,775, or 158.77 per cent. The population in 1899, estimated, 150,000.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF IDAHO.

### ADA COUNTY.—CHAS. S. KINGSLEY, Auditor.

County seat is Boise City. Canyon County, created from part of Ada Co., is liable for 35.8 per cent of the bridge and court-house bonds debt.

LOANS—	When Due.	FUNDING BONDS—
COURT HOUSE BONDS—		5s, g., J&J, \$109,300. 1910 to 1919
7s, .... \$21,000.....1900 to 1906		(\$1,093 due yearly.)
(\$3,000 due yearly.)		Bonded debt Oct. 1, 1899..\$21,000
BRIDGE BONDS—		Tax valuation 1899.....5,191,271
7s, .... \$1,000.....1900 to 1901		Assessment about 40% actual val.
(\$2,000 due yearly.)		State & Co. tax (p. \$1,000)'99..\$20.00
		Population in 1890 was.....8,368
		Population in 1898 (est.)....12,000

### ALTURAS COUNTY.—County seat was Hailey.

LOANS—	When Due.	Bonded debt Jan. 1, 1896.
COURT HOUSE BONDS.		\$231,000
6s, Jan., \$40,000.....		Floating debt..... 140,000
FUNDING BONDS—		Total debt..... 371,000
7s, J&J, \$158,900.....1900		Sinking fund..... 36,000
(\$22,700 yearly) to 1906		Net debt Jan. 1, 1896.... 335,000
7s, J&J, \$36,000.....1900		Tax valuation 1895.....1,250,000
(\$4,500 yearly) to 1907		Assessment is 1/3 actual value.
6 1/2s, J&J, \$13,300.....1900		State & Co. tax (per \$1,000)..\$11.25
(\$1,900 yearly) to 1906		Population in 1890 was.....2,629
		Population in 1896 about....4,500

**INTEREST** on 6s paid in Hailey; on all other bonds in New York. The above shows the debt for which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the annexation of a part of Alturas to Bingham. When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt.

The amount which Alturas County will be required to pay is only about one-fifth of above amount, because the bonds pledged the taxable property of the county as constituted at the time of issue, and before the division of Alturas. Elmore, Logan and part of Bingham County were taken from Alturas County in 1889.

### BANNOCK COUNTY.—

LOANS—	When Due.	Bond. debt Jan. 1, 1900.
FUNDING BONDS—		\$125,000
6s, J&J, \$125,000..Jan. 1, 1906-16		Tax valuation, real.....2,494,805
		Tax valuation, personal. 814,884

Tax valuation, 1899....\$3,309,689	County tax (per \$1,000)....\$11.50
Assessment about 2/5 actual value.	Population in 1900 (est.)...14,000
State tax (per \$1,000)'99.....\$3 00	

### BINGHAM CO.—GEO. F. GAGON, Co'y Auditor.

LOANS—	When Due.	Total debt
BONDS—		\$165,009
8s, J&J, \$28,000.....		Sinking funds..... 71,016
7s, J&J, 34,800.....		Net debt Jan. 1, 1900.... 93,962
6s, J&J, 26,700.....		Tax valuation 1899.....1,475,000
Bonded debt Jan. 1, 1900..\$102,200		State & co. tax (per M.)'99..\$22.50
Floating debt..... 62,809		Population in 1890 was.. 13,575
		Population in 1900 (est.).. 12,000

### BOISE CITY.—DEAN PERKINS, City Clerk.

LOANS—	When Due.	Total debt Sept. 1, 1899.
CITY HALL BONDS—		\$216,000
6s, \$40,000.....July 1, 1911		Tax valuation, real.....1,619,484
Subject to call after July 1, 1901		Tax valuation, personal. 323,861
FUNDING BONDS—		Total valuation 1897....1,943,345
6s, \$71,000.....July 2, 1914		Real valuation.....5,684,000
Subject to call after July 2, 1904		Tax rate (per \$1,000)'99. \$12.50
5s, J&J, \$55,000.....1919		Population in 1890 was....2,311
Subject to call after 1909.		Populat'n '95 (local census).7,124
SEWERAGE BONDS—		Population in 1899 was.....7,500
6s, \$50,000.....July 1, 1911		
Subject to call after July 1, 1901		

### CANYON COUNTY.—

LOANS—	When Due.	Total debt July 1, '98.
CANYON COUNTY BONDS—		\$11,098
6s, \$40,000.....July 1, 1911		Actual valuation about \$5,000,000
Subject to call after July 1, 1901		Total tax (per \$1,000) 1897..\$30.00
FUNDING BONDS—		Population in 1895 about....5,000
6s, \$71,000.....July 2, 1914		
Subject to call after July 2, 1904		
5s, J&J, \$55,000.....1919		
Subject to call after 1909.		
SEWERAGE BONDS—		
6s, \$50,000.....July 1, 1911		
Subject to call after July 1, 1901		

### CUSTER COUNTY.—County seat is Challis.

LOANS—	When Due.	Total debt.....
FUNDING BONDS—		\$96,307
7s, J&J, \$22,500.....Jan. 1, 1901		Sinking fund..... 1,360
(\$2,500 due yearly) to Jan. 1, 1909		Net debt Feb. 1, 1899.... 94,947
7s, J&J, \$50,000.....Jan. 1, 1903		Tax valuation 1898..... 460,194
(\$5,000 due yearly) to Jan. 1, 1912		Assessment is nearly actual value.
7s, \$21,307.....1909-1912		Total tax (per \$1,000) '98..\$60.00
Bonded debt Feb. 1, '99....\$96,307		Population in 1890 was.....2,176
		Population in 1899 (est.)....3,500

**INTEREST** is payable at New York.

### FREMONT CO.—A. M. CARTER, County Clerk.

LOANS—	When Due.	Total valuation 1899....
FREMONT COUNTY BONDS—		\$2,532,289
Float'g debt Mar. 1, 1900..\$104,343		County has no bonded debt.
County has no bonded debt.		Assessment about 1/2 actual value.
Tax valuat'n real & per \$1,914,802		State & Co. tax (per M.) '99..\$28.00
Tax valuat'n RR. & tel. 617.487		Population in 1900 (est.)....11,000

### IDAHO COUNTY.—County seat is Mount Idaho.

LOANS—	When Due.	Total valuation 1899....
IDAHO COUNTY BONDS—		\$50,000
Floating debt Feb. 1, 1900..\$50,000		Tax rate (per \$1,000) 1899..\$29.35
County has no bonded debt.		Population in 1890 was.....2,955
Tax valuation, 1899 (abt) 2,000,000		Population in 1899 (est.)....5,000

### KOOTENAI CO.—W. J. McCLURE, Treas.

LOANS—	When Due.	Bonded debt Jan. 9, 1900..
KOOTENAI COUNTY BONDS—		\$141,400
FUNDING BONDS—		Floating debt..... 39,211
7s, J&J, \$7,000.....Jan. 1, 1901		Total debt..... 180,611
(\$1,000 due yearly) to Jan. 1, 1907		Sinking fund and cash... 13,987
6s, J&J, \$80,000..May 2, '02 to '11		Net debt Jan. 9, 1900.... 166,623
(\$8,000 due yearly.)		Tax valuation, real..... 809,555
6s, J&J, \$19,000.....		Tax valuation, personal.2,378,959
6s, J&J, 30,000.....1906 to 1915		Total valuation, 1899....3,188,514
(Part due yearly on Jan. 1.)		State & co tax (per M.)'99 \$19.45
ROAD BONDS—		Population in 1890 was.....4,108
8s, J&J, \$5,400 .....June 1, 1900		Population in 1900 (est.)....10,000
\$600 y'rly June 1) to June 1, 1908		

**INTEREST** on funding 7s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.

### LATAH COUNTY.—OSCAR LARSON, Auditor.

LOANS—	When Due.	Bonded debt Jan. 6, 1900..
LATAH COUNTY BONDS—		\$20,000
7s, \$21,000.....1900 to 1906		Floating debt..... 51,083
(\$3,000 due yearly.)		Total debt..... 71,083
BRIDGE BONDS—		Cash on hand..... 3,266
7s, .... \$1,000.....1900 to 1901		Net debt Jan. 6, 1900.... \$67,817
(\$2,000 due yearly.)		Tax valuation 1899 .... 4,038,907
		State & co. tax (per M.) '99...25.00
		Population in 1890 was.....9,173

### LEMHI COUNTY.—J. P. CLOUGH, Auditor.

LOANS—	When Due.	Cash on hand .....
LEMHI COUNTY BONDS—		\$6,851
REFUNDING BONDS—		Net debt Jan. 5, 1900 .... 57,160
8s, J&J, \$16,800.....July 1, 1900		Tax valuation 1899.....1,200,238
(\$2,800 due yearly) to 1905		Assessment about 2/3 actual value.
Bonded debt Jan. 5, 1900..\$19,000		State & co. tax (per M.) 1899..\$25.00
Floating debt..... 45,012		Population in 1890 was.....1,915
Total debt..... 64,012		Population in 1900 (est.)....6,000

**INTEREST** is payable in New York

### LOGAN COUNTY.—County seat was Bellevue. The

county of Logan is not now in existence, part having been taken to complete Blaine County, and the remainder is now called Lincoln County. The statement below is for Logan County prior to division.

Bonded debt (last ret'ns) \$148,258	Net debt (last returns) ...\$164,608
Floating debt..... 50,888	Tax valuation 1894 .... 1,752,947
Total debt..... 199,146	Total tax (per \$1,000)... 30.00
Cash on hand..... 34,538	Population in 1890 was.....4,169

### MOSCOW.—Moseow is the county seat of Latah County.

LOANS—	When Due.	WATER BONDS—
MOSCOW COUNTY BONDS—		7s, Nov., \$16,000.....Nov. 1, 1909
6s, J&J, \$8,000 .....July 1, 1913		6s, J&J, 25,000.....Oct. 15, 1911
6s, \$35,000..... 1913		Bonded debt (last ret'ns) \$99,000
FUNDING BONDS—		Average school tax.....12.00
6s, J&J, \$15,000.....Oct. 15, 1911		Population in 1890 was.....2,861

**INTEREST** on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York



**NEZ PERCES CO.—**

County seat is Lewiston. This county was divided in 1889, the county of Latah being set off, leaving only the unsettled portion of the country in the county of Nez Perces. \$50,000 of 5 p. c. funding bonds were offered for sale on Jan. 11, 1900, but up to date of going to press have not been sold.

LOANS—	When Due.	Tax valuation, real
5s, \$50,000	1919	\$1,264,961
Subject to call after 1909.		Tax valuation, pers'l... 441,893
<b>COURT HOUSE BONDS—</b>		Total valuation 1898... 1,706,854
8s, Nov., \$27,000		Total valuation 1899... 3,042,000
Bonded debt Jan. 1, 1900	\$112,000	Assessment about 1/2 actual value.
Floating debt (about)	60,000	State & co. tax (per M.) '99 \$26.00
Total debt, Jan. 1, 1900	172,000	Population in 1890 was... 2,847
		Population in 1900 (est.)... 15,000

**ONEIDA COUNTY.—**County seat is Malad City.

LOANS—	When Due.	Tax valuation 1899
8s, J&J, \$30,000	1904	\$2,076,629
6s, J&J, 30,000		Assessm't about 65% actual value.
Bonded debt 1899	\$42,000	Population in 1890 was... 6,819

INTEREST on 8s is payable at New York; on 6s at option of holder.

**OWYHEE CO.—**E. L. BALLARD, Auditor.

County seat is Silver City.

FUNDING BONDS—	When Due.	Net debt Oct. 1, 1899
6s, J&J, \$61,000	1907 to 1917	\$104,727
(\$6,100 yearly on Jan. 1.)		Tax valuation 1899... 1,506,818
Bonded debt Oct. 1, '99	\$61,000	Assessment about 1/2 actual value.
Floating debt	83,335	State & Co. tax (per M.) '99 \$21.00
Total debt Oct. 1, 1899	144,335	Population in 1890 was... 2,021
Sinking fund assets	39,608	Population in 1899 (est.)... 6,000

**SHOSHONE CO.—**H. M. DAVENPORT, Audi'r.

County seat is Wallace. No litigation is now pending concerning the validity of the bonds given below. All suits affecting the legality of these issues have been dismissed by order of the County Board.

LOANS—	When Due.	Net debt Jan. 1, 1900
<b>COUNTY BONDS—</b>		\$291,236
7s, semi-an., \$28,000	1902	Tax valuation real... 1,830,576
7s, semi-an., 252,000	1903-1912	Tax valuation personal... 371,297
(\$25,200 due yearly.)		Total valuation 1899... 2,151,873
Bonded debt Jan. 1, 1900	\$280,000	State & county tax... \$42.50
Floating debt	78,648	Population in 1890 was... 5,382
Total debt	358,648	Population in 1880 was... 469
Cash on hand	67,412	Population in 1899 (est.)... 12,000

**WASHINGTON CO.—**County seat is Weiser.

Bonded debt Jan. 3, '98	Tax valuation, person'l
\$41,435	\$99,447
Floating debt	Tax valuation 1897... 1,200,643
12,959	Total valuation 1898... 1,299,112
Total debt	Total tax (per \$1,000) '97... \$32.50
54,394	Population in 1890 was... 3,836
Cash on hand	Population in 1896 about... 4,500
12,797	
Net debt Jan. 3, 1898	
41,596	
Tax valuation, real	
1,101,200	

# State of Colorado.

ITS

## DEBT, RESOURCES, Etc.

Organized as a Territory (Act Feb. 28, 1861) - Feb. 28, 1861  
 Admitted as a State (Act March 3, 1875) - Aug. 1, 1876  
 Total area of State (square miles) - 103,925  
 State Capital - Denver  
 Governor (term expires Jan. 8, 1901) - Chas. S. Thomas  
 Secret'y of State (term expires Jan. 8, 1901) - Elmer F. Beckwith  
 Treasurer (term expires Jan. 8, 1901) - John H. Fessler  
 Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

**HISTORY OF DEBT.**—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as follows:

LOANS—	Interest—	Principal—
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
Capital bonds	3 1/2	Jan. 1, 1905 \$300,000
do	4	Jan. 1, 1907 300,000
Casual deficiency bonds 1893-4	4	1910 100,000
Insurrection, Cripple Cr'k, bds.	4	1910 70,500
Do. Leadville.	4	1922 223,000
		Optional after 1912

INTEREST is payable at the Treasurer's office, Denver.

**TOTAL DEBT, ETC.**—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Outstanding warrants	\$1,979,470	\$2,067,242	\$1,916,787
Certs. of indebtedness	42,452	15,830	70,268
Capitol building bonds	600,000	600,000	600,000
Casual deficiency bonds	100,000	100,000	100,000
Insurrection bonds	293,500	293,500	70,500
Other indebtedness	562,520	400,000	399,953
Total	\$3,877,942	\$3,476,573	\$3,157,509
Net assets	849,275	778,933	865,197
Net debt	\$2,728,667	\$2,697,640	\$2,293,312

**DEBT AND TAX VALUATION.**—The following shows the State's total assessed valuation, the State tax per \$1,000, and the total State debt for the years named:

Nov. 30—	Total Assessed Valuation.	State Tax (per \$1,000).	Total Debt Nov. 30.
1899	\$212,202,886 00	\$4.30	\$
1898	192,243,080 00	4.10	3,877,942 00
1897	198,000,000 00	4.10	3,476,573 00
1896	206,598,561 00	4.00	3,157,509 00
1895	202,584,334 00	.....	.....
1894	208,905,279 00	.....	3,088,288 00
1893	238,722,417 00	.....	.....
1892	236,884,449 00	4.00	2,411,477 00
1890	220,544,064 62	4.00	1,647,900 61
1885	115,420,193 90	5.56	814,494 66
1880	73,698,746 29	5.00	213,484 76
1877	43,453,946 36	5.60	227,709 18

In addition to the tax rate as above there is a poll tax of \$1.00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

**DEBT LIMITATION.**—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. No State has placed the debt-making power on a more reasonable basis. All the regulations with reference to public indebtedness are found in article 11 of the Constitution. See STATE AND CITY SUPPLEMENT of April, 1895, pages 140 and 141.

**POPULATION OF STATE.**—The population of Colorado has been as follows in the year named: in 1897 it was estimated at 500,000:

1890	412,198	1870	39,864
1880	194,327	1860	34,277

## CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

NOTE.—For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at end of this State.

### ARAPAHOE CO. SCHOOL DISTRICT NO. 2.—HENRY NIENHISER, Secretary.

LOANS—	When Due.	Bond. debt Mar. 1, 1900
<b>REFUNDING BONDS—1897.</b>		\$238,000
4 1/2s, M&N, \$163,000	Jan. 1, 1917	Assessed valuation '98 6,000,000
Subject to call after 1907.		Assessed about 25% actual value.
4 1/2s, M&S, \$75,000	Sept. 1, 1910	School tax (per \$1,000) '99 \$20.00
(Subject to call Sept. 1, 1900.)		Population in 1899 (est.)... 35,000
		Value of sch'l prop. (est.)... \$600,000

### BOULDER—

This is the county seat of Boulder County.

LOANS—	When Due.	Bonded debt Feb. 10, '99
<b>PARK BONDS—</b>		\$150,000
6s, A&O, \$20,000	Apr. 20, 1913	Floating debt... 18,316
Optional after 1908.		Total debt Feb. 10, 1899. 168,316
<b>WATER BONDS—</b>		Tax valuation 1898... 1,343,757
6s, J&D, \$30,000, g...	Dec. 1, 1908	Assessment is 1/2 actual value.
6s, J&D, 20,000, g...	June 1, 1906	Total tax (per \$1,000) '98... \$55.70
5s, J&D, 80,000, g...	June 1, 1905	Population in 1890 was... 3,330
The bonds are all optional after 10 years from their date.		Populat'n '98 (local estimate) 8,000

INTEREST on 5s, and 6s due 1906 is payable at the Chemical Nat. Bank, N. Y.; on 6s due 1908 at Am. Ex. Nat. Bank, New York.

TAX FREE.—All issues of this city's bonds are exempt from taxation.

### CANON CITY.—

{ F. E. THOMAS, Mayor.  
 { A. E. RUDOLPH, Treasurer.

This is the county seat of Fremont Co.

LOANS—	When Due.	Total debt Mch. 1, 1900
<b>FUNDING BONDS—</b>		\$110,000
6s, \$40,000	July 1, 1903	Water debt (included)... 70,000
(Subject to call.)		Tax valuation 1899... 767,742
<b>REFUNDING WATER BONDS—</b>		Assessment is 1/2 actual value.
6s, M&S, \$60,000	Mar. 16, 1926	State & Co. tax (per M.) '99 \$23.30
<b>WATER WORKS BONDS—</b>		Population in 1890 was... 2,825
6s, J&J, \$10,000	Oct. 15, 1909	Population in 1900 (est.)... 7,000
(Subject to call in 10 years.)		

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on the water bonds is payable at Canon City and in New York.

### CHAFFEE CO.—

C. F. JOHNSON, Treasurer.

County seat is Buena Vista.

LOANS—	When Due.	Total debt Feb. 1, 1900
<b>FUNDING BONDS—</b>		\$267,500
6s, A&O, \$224,500	Dec. 2, 1923	Tax valuation 1899... 2,279,341
Optional after Oct. 1, 1903.		Assessment about 1/2 actual value.
<b>JUDGMENT BONDS—</b>		State & co. tax (per M.) '99 \$29.92 1/2
5s, \$43,000	Dec. 1, 1919	Population 1900 (estimat.) 12,003
Subject to call Dec. 1, 1909		

### SCHOOL DISTRICT, No. 7.—

6s, \$24,000	Mar. 1, 1918	Real valuation (about) \$3,000,000
Subject to call after Mar. 1, 1908.		School tax (per \$1,000) '99... 17.00
Total debt Feb. 1, 1900	\$24,000	Population in 1900 (est.)... 5,003
Tax valuation 1899	621,373	

### COLORADO SPRINGS.—

I. S. HARRIS, City Clerk.

This city is situated in El Paso County.

LOANS—	When Due.	WATER WORKS—(Con.)—
<b>BRIDGE &amp; VIADUCT BONDS—</b>		4s, M&S, 50,000
6s, J&J, \$10,000	July 1, 1905	Mar. 1, 1914
6s, F&A, 30,000	Aug. 1, 1906	(Subject to call March 1, 1909.)
<b>SEWER BONDS—</b>		4s, g., J&J, \$60,000
6s, J&J, \$40,000	July 1, 1903	Jan. 2, 1915
6s, J&J, 25,000	July 1, 1905	Subject to call Jan. 2, 1910
5s, A&O, 20,000	Oct. 1, 1909	<b>REFUNDING WATER BONDS—</b>
5s, J&J, 15,000	July 1, 1910	4s, M&S, \$85,000
<b>WATER WORKS—</b>		Mar. 1, 1929
6s, J&J, \$25,000	July 1, 1905	(Subject to call March 1, 1914.)
5s, A&O, 70,000	Oct. 1, 1906	4s, g., J&J, \$80,000
5s, A&O, 50,000	Oct. 1, 1905	Jan. 2, 1930
5s, J&J, 50,000	Jan. 1, 1906	Subject to call Jan. 2, 1915
5s, M&S, 60,000	Mar. 1, 1909	<b>REFUNDING BONDS—</b>
5s, A&O, 75,000	Oct. 1, 1909	4 1/2s, 25,000
5s, J&J, 65,000	July 1, 1910	Nov. 1, 1912
5s, M&S, 170,000	Mar. 2, 1911	(Subject to call after 1902.)
4 1/2s, 40,000	Nov. 1, 1912	Total debt Mar. 1, 1900 \$1,080,000
4 1/2s, 35,000	Nov. 1, 1912	Water debt (included) 940,000
		Tax valuation 1899... 10,752,650
		Assessment about 1/2 actual value.
		City tax (per \$1,000) 1899... \$13.50
		Population in 1890 was... 11,140
		Population in 1900 (est.)... 25,000

ALL BONDS subject to call 10 years before maturity (except where noted) and are secured by a sinking fund.



COLORADO SPRINGS SCHOOL DISTRICT No. 11.—O. E. COLLINS, Secretary.

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&N \$20,000, A&O \$51,000, and Refunding Bonds \$38,000.

DENVER.—HENRY V. JOHNSON, Mayor. PAUL J. SOUR, Treasurer.

Denver is situated in Arapahoe County. The towns of South Denver, Highland, Barnum and Harman have been annexed to the city, and the city has assumed their indebtedness. See statement below.

Table with columns: LOANS—, When Due., and amounts. Includes Public Improvement, South Denver Water Bonds, Public Building Bonds, and Barnum Bonds.

INTEREST is payable at the Mercantile Trust Co., New York.

SPECIAL BONDS.—Bonds and warrants amounting on Jan. 10 1899, to \$2,783,450 (principal and interest) issued for paving, sidewalks and sewers are payable by special assessments.

A SINKING FUND of \$1.90 per \$1,000 of assessed valuation was provided in 1894 by special assessment.

CITY PROPERTY.—On Jan. 1, 1899, the city possessed real estate, park and other property valued at \$5,936,053.

DURANGO.—

This city is the county seat of La Plata County.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Floating Debt, Water Works Bonds, and Refunding Water Bonds.

EAGLE COUNTY—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Bonds, Sinking fund and cash, and Net debt.

INTEREST is payable at the County Treasury and in New York. TAX FREE.—Bonds of this county are exempt from taxation.

FORT COLLINS.—L. C. MOORE, City Treas'r.

This city is in Larimer County.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Water Bonds, Total debt, and Tax valuation.

Interest is payable at Fort Collins or in New York.

GARFIELD CO.—C. J. S. HOOVER, Co. Clerk.

County seat is Glenwood Springs. County is endeavoring to refund \$81,700 7s into 4 1/2 per cent 10-20-year bonds.

Table with columns: LOANS—, When Due., and amounts. Includes Judgment Bonds, Refunding Bonds, and Bonded debt.

INTEREST on the county bonds is payable at the Chemical National Bank, New York, or at the County Treasurer's office.

GRAND JUNCTION.—M. O. DELAPLAIN, City Clerk.

This city is the county seat of Mesa County.

Table with columns: LOANS—, When Due., and amounts. Includes Water Works Bonds, Floating debt, and Total debt.

GREELEY.—M. P. HENDERSON, Clerk.

This city is in Weld County.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Bonds, Sewer Bonds, and Bonded debt.

GUNNISON CO.—J. E. BROTHERS, Co. Clerk.

Gunnison is the county seat. In Nov., 1899, \$400,000 refunding bonds were authorized to take up warrants and bonds declared legal.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Bonds, Bonded debt, and Floating debt.

HIGHLANDS.—Arapahoe County. See Denver.

HINSDALE CO.—J. P. HIX, County Clerk.

County seat is Lake City. This county had outstanding in 1899 \$43,000 8 per cent and \$65,000 5 per cent funding bonds.

Table with columns: LOANS—, When Due., and amounts. Includes Judgment Bonds, Refunding Bonds, and Bonded debt.

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

LAKE COUNTY.—N. S. GRE

County seat is Leadville. About \$60,000 of outstanding bonds of this county, which have been in litigation, have been declared valid by U. S. Court of Appeals.

Table with columns: LOANS—, When Due., and amounts. Includes Floating debt, Total debt, and Tax valuation.

LA PLATA CO.—

County seat is Durango. The payment of \$30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County.

Table with columns: LOANS—, When Due., and amounts. Includes Funding Bonds, Judgment Bonds, and School District Bonds.

INTEREST on the funding bonds is payable at the office of Kountze Bros., New York, and in Durango; on the judgment bonds at the Chemical National Bank, New York, and in Durango.

LAS ANIMAS CO.—County seat is Trinidad.

Table with columns: LOANS—, When Due., and amounts. Includes County Bonds, Net debt, and Tax valuation.

OPTIONAL.—Bonds are all subject to call.

INTEREST on the 6 per cent bonds is payable at the Chemical National Bank, New York; on the 5 per cent bonds at the First National Bank, New York.

LEADVILLE.—J. F. McDONALD, Mayor. H. D. CURTIS, Treasurer.

County seat of Lake County. This city has no bonded debt.

Table with columns: LOANS—, When Due., and amounts. Includes Floating debt, Cash on hand, and Total debt.

INTEREST is payable by Kountze Bros., New York City, and at City Treasury.

LONGMONT.—F. J. MILLER, Mayor. G. H. STONEX, Clerk.

This town is in Boulder County.

Table with columns: LOANS—, When Due., and amounts. Includes Refunding Water Bonds, Sinking fund, and Tax valuation.

LOVELAND.—This town is in Larimer County.

Table with columns: LOANS—, When Due., and amounts. Includes Water Works Bonds, Tax valuation, and Total debt.

INTEREST on the bonds is payable at the Chemical National Bank, New York, or at office of the Town Treasurer.



**MANITOU.**—Manitou is in El Paso County.

<b>REFUNDING BONDS—</b>	Total debt Jan. 1, 1900... \$99,000
5s, M&N, \$25,000. ... Nov. 1, 1929	Tax valuation 1899..... 665,345
Subject to call Nov. 1, 1914.	Assessment about 1/2 actual value.
Bonded debt Jan. 1, 1900. \$85,000	Total tax (per \$1,000) '99.. \$39.00
Water debt (included)..... 74,000	Population in 1890 was.....1,613
Floating debt (about)..... 14,000	Population in 1900 (est.).....1,500

**MESA COUNTY.**—H. NICHOLS, County Clerk.

County seat is Grand Junction. On Jan. 2, 1900, \$59,000 refunding 4s were offered for sale, but all bids were rejected.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$1,317,389
<b>BRIDGE BONDS—</b>		Tax valuation, personal 1,287,086
8s, Apr., \$8,900.....April, 1905		Total valuation 1899... 2,604,475
<b>FUNDING BONDS—</b>		Assessment is 1/4 actual value.
6s, J&J, \$64,500.....Jan. 2, 1908		State & Co. tax (per M.) '99..\$29.10
Subject to call after 1898		Population in 1890 was.....4,260
Total debt Jan. 1, 1900...\$73,052		Population 1900 (local est.)..12,000

INTEREST is payable at Grand Junction and New York.

**MONTROSE CO.**—T. W. MONELL, Co. Clerk.

County seat is Montrose.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund..... \$2,000
<b>FUNDING BONDS—</b>		County has no floating debt.
6s, ...., \$26,000.....Jan. 3, 1913		Tax valuation 1899.....1,274,906
Subject to call after Jan. 3, 1903.		Assessment about 1/3 actual value
<b>REFUNDING BONDS—</b>		Aver. tax (per \$1,000) '98..\$50.00
4 1/2s, M&S, \$125,300..Mar. 1, 1920		Population in 1890 was.....3,980
Subject to call after Mar. 1, 1910.		Population in 1899 (est.) ....6,000
Bonded debt Feb 7, 99...\$154,300		

INTEREST is payable at the County Treasurer's office.

**PITKIN COUNTY.**—

County seat is Aspen. The County is offering for sale \$185,300 of 10-20-year refunding bonds.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 1, 1899.. \$441,800
<b>FUNDING BONDS—</b>		Sinking fund..... 4,000
8s, J&J, \$192,200....July 1, 1906		Net debt Jan. 1, 1899.... 437,800
Subject to call.		Total valuation 1899....2,215,705
<b>JUDGMENT BONDS—</b>		Assessm't about 1-5 actual value.
8s, A&O, \$9,700.....Oct. 1, 1910		State & co. tax (per M.) '98..\$52.60
Subject to call.		Population in 1890 was.....8,980
8s, A&O, \$239,900....Oct. 1, 1911		
Subject to call after Oct. 1, 1901		

INTEREST is payable by Kountze Brothers, New York City, and at County Treasurer's office, Aspen, Colo.

**PUEBLO.**—WM. D. LATSHAW, Auditor.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>BUILDING BONDS—</b>		* REFUND. WATER Bds.—(Con.)	
6s, ...., \$35,000.....June 1, 1902		4 1/2s, g, A&O, \$150,000. Apr. 1, 1914	
<b>BRIDGE BONDS—</b>		(Subject to call part y'rly aft. '06.)	
6s, ...., \$50,000.....Dec., 1906		Interest payable in New York.	
5s, ...., 10,000.....Sept., 1907		Bonded debt Apr. 1, 1900..\$235,000	
<b>DEFICIENCY BONDS—</b>		Floating debt (6% int.).. 185,000	
6s, ...., \$80,000.....June, 1906		Total debt..... 420,000	
<b>PARK BONDS—</b>		Park bonds, additional.. 80,500	
5s, g., J&J, \$70,000g. Jan. 1, 1912		Water debt*..... 310,000	
5s., g., M&N, 10,500..Nov.20,1914		Tax valuation 1899 .....7,980,327	
Subject to call Nov. 20, 1909.		Assessment about 1/3 actual value.	
<b>SEWER BONDS—</b>		Tax rate (per \$1,000) 1899—	
6s, ...., \$34,000.....June, 1904		Northside..... \$69.25	
6s, ...., 36,000.....Oct., 1904		Southside..... 62.75	
* <b>WATER WORKS BONDS—</b>		Bessemer..... 59.87	
4 1/2s, g, J&J, \$118,000. Jan. 2, 1914		Population in 1890 was ....24,558	
* <b>REFUNDING WATER BONDS—</b>		Population 1900 (local est.)..43,000	
4 1/2s, g, J&J, \$42,000. Jan. 2, 1914		* Issued by Board of Water Works	
(Subject to call after '04, '05 & '06.)		Trustees and not incl'd in city debt.	

OPTIONAL.—All bonds are subject to call.

**PUEBLO SCHOOL DISTRICT No. 1.**—

<b>LOANS—</b>	<i>When Due.</i>	Floating debt..... \$44,168
<b>REFUNDING BONDS—</b>		Total debt July 1, '97.. 242,168
5s, g., A&O, \$140,000. Oct. 15, 1917		Assessed valuation '96. 6,429,022
Subject to call 1907.		Real valuation (est.).. 22,000,000
Bonded debt July 1, '97..\$198,000		Population of district 1897..18,000

INTEREST on bonds is payable at County Treasurer's office, or at First National Bank, New York City.

**PUEBLO COUNTY.**—J. M. MEALES, Clerk.

County seat is Pueblo.

<b>LOANS—</b>	<i>When Due.</i>	Total debt July 1, 1899. \$395,000
<b>REFUNDING BONDS—</b>		Tax valuation 1899.... 3,087,852
4 1/2s, J&J, \$350,000...Jan. 1, 1917		Real valuation (est.)...55,000,000
Subject to call Jan. 1, 1907		State & Co. tax (per M) '98..\$23.00
Bonded debt July 1, 1899..\$350,000		Population in 1890 was.....31,491
Floating debt.....45,000		Population in 1899 (est.)...60,000

**PUEBLO COUNTY SCHOOL DISTRICT No. 20.**—Chas. E. Saxton, District Treasurer.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund & assets.... \$9,000
<b>REFUNDING BONDS—</b>		Net debt July 1, 1899.... 186,448
4 1/2s, ...., \$138,000.....1917		Assessed valuation '98..4,346,617
(Subject to call after 1907.)		Assessment 1/3 actual value.
Bonded debt July 1, '99..\$166,000		School tax (per \$1,000) '98...\$9.50
Floating debt..... 29,448		Population in 1899 (est.)...20,605
Total debt.....195,448		

**RIO BLANCO CO.**—County seat is Meeker.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt July 1, 1899..\$49,600
<b>REFUNDING BONDS—</b>		Tax valuation 1899.....790,412
5s, J&J, \$37,000.....Jan. 2, 1920		Assessment is 2/3 actual value.
Subject to call Jan. 2, 1910.		State & Co. tax (per M) '99..\$32.00
<b>COUNTY BONDS—</b>		Population in 1890 was.....1,200
7s, A&O, \$41,000.....Oct. 1, 1909		Population in 1897 (est.).....1,500
Optional ten years from date.		
<b>COUNTY WARRANTS—</b>		
8s, var., \$8,600.....1912		

INTEREST is payable at the County Treasurer's office, or at the Chemical Bank, New York.

TAX FREE.—All bonds of this county are exempt from taxation.

**RIO GRANDE CO.**—W. O. STATTON, Treas.

Del Norte is the county seat.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Nov. 20, '99, \$225,000
<b>FLOATING DEBT BONDS—</b>		Assessed valuation, real.1,190,732
7s, J&J, \$15,000....Jan. 1, 1912		Assessed valuati'n, per'l. 345,745
Subject to call after Jan. 1, 1902.		Total valuation 1899....1,536,477
<b>FUNDING &amp; REFUND. BONDS—</b>		Assessment about 1/3 actual value.
5s, F&A, \$180,000. .Aug. 1, 1919		State & Co. tax (per M) '99..\$25.80
Subject to call after Aug. 1, 1909.		Population in 1890 was.....3,451
4s, F&A, \$29,300....Aug. 1, 1919		Population in 1899 (est.)....5,175
Subject to call after Aug. 1, 1909.		

**SALIDA.**—{ F. W. ARENBURG, Mayor.  
E. W. HIVELEY, Treasurer.

Salida is in Chaffee County.		
Bonded debt Mar. 3, 1900..\$49,000	Assessed valuation 1899..\$564,245	
Floating debt..... 17,513	Population in 1890 was.....2,586	
Total debt Mar. 3, 1900... 66,513	Population in 1900 (est.)....5,000	

**SAN JUAN CO.**—B. W. LOCKHART, Co. Clerk.

County seat is Silverton.

<b>LOANS—</b>	<i>When due.</i>	Total debt Jan. 1, 1900..\$166,068
<b>FUNDING BONDS—</b>		Cash in treasury..... 37,922
8s, ...., \$1,700.....Feb. 1, 1904		Net debt Jan. 1, 1900.... 128,146
8s, ...., 2,500.....Jan. 6, 1911		Tax valuation 1899.....1,344,535
8s, ...., 41,800.....Feb. 1, 1912		Total tax rate (per M) '99..\$35.00
8s, ...., 17,700.....May 1, 1913		Population in 1890 was.....1,572
<b>REFUNDING BONDS—</b>		Population in 1900 (est.)....3,500
6s, J&J, \$97,000.....Jan., 1919		
Subject to call after Jan., 1909.		

**SAN MIGUEL CO.**—H. L. SERVIS, Clerk.

County seat is Telluride. All bonds are exempt from taxation.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, 1900..\$111,400
<b>FUNDING BONDS—</b>		School dist. bonds (add.).. 31,100
7s, J&J, \$57,000.....1906		Floating debt..... 716
Subject to call.		Total debt..... 143,216
<b>JUDGMENT BONDS—</b>		Cash on hand..... 33,182
8s, Var., \$54,400.....1912		Net debt Jan. 1, 1900.... 110,034
<b>SCHOOL BONDS—</b>		Tax valuation 1899.....1,369,201
7s, ...., \$29,500.....1912		State & Co. tax (per M) '99..\$42.30
7s, ...., 1,600.....Sept. 24, 1914		Population in 1890 was.....2,909
Subject to call Sept. 2, 1904		Population in 1900 (est.) ....4,500

INTEREST on the bonds of this county is paid in New York or at the County Treasurer's office in Telluride, Col.

**SOUTH DENVER**—Annexed to Denver February 7, 1894. See Denver.

**TRINIDAD.**—Trinidad is situated in Las Animas County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Sept. 1, 1899..\$403,000
<b>REFUNDING BONDS—</b>		Water debt (included).... 323,000
5s, g., J&J, \$80,000.....1914		Tax valuation 1898.....1,602,668
Subject to call 1909.		Assessment is 1/4 actual cost.
<b>WATER-WORKS BONDS—</b>		Total tax (per \$1,000) 1898..\$54.43
5s, A&O, \$323,000....Apr. 1, 1912		Population in 1890 was.....5,523
Subject to call after 1907.		Population in 1899 (est.)....9,000

INTEREST on the water-works bonds is payable at the First Nat. Bank, New York City, and at the City Treasurer's office; on all other bonds at Chemical National Bank, New York.

**VICTOR.**—DENNIS KELLY, Treasurer.

This city is in Teller County.		
Total debt Jan. 1, 1900.. \$175,000	Tax rate (per \$1,000) 1899..\$40.00	
Tax valuation 1899..... 641,000	Population in 1899 (est.)...10,000	
Real value, about.....2,000,000		

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding several civil divisions in Colorado not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
	\$	\$	\$	\$	
Arap. Co. Sch. Dist. No. 21.	57,000	.....	1,065,540	16.00	*6,000
Bent County.....	33,000	.....	1,061,879	50.00	1,313
Boulder County....	26,000	.....	5,819,540	21.40	14,082
Conejos County.....	60,000	68,000	1,794,989	34.00	7,193
Delta, Delta Co.....	22,000	.....	250,000	.....	470
Florence, Fremont Co....	148,000	.....	470,000	72.00	*4,000
Goldfield, Teller Co.....	25,000	5,500	237,845	61.60	*3,500
Jefferson Co.....	16,000	70,924	3,474,635	29.80	8,450
Saguache County.....	36,000	.....	2,034,913	22.10	3,313

\* Later estimate.

**State of Utah.**

ITS

**DEBT, RESOURCES, &c.**

Organized as a Territory (Act Sept. 9, 1850) -	Sept. 9, 1850
Admitted as a State - - - - -	Jan. 4, 1896
Total area of State (square miles) - - - - -	84,970
State Capital - - - - -	Salt Lake City
Governor (term expires 1st Monday Jan., 1901)	Heber M. Wells
Secretary (term expires 1st Monday Jan., 1901)	J. T. Hammond
Treasurer (term expires 1st Monday Jan., 1901) -	Jas. Chipman
Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.	

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Building bonds.....	5 J & J	July 1, 1910 *\$300,000
Refunding bonds.....	1898 3 1/2 M & S	Sept. 1, 1918 150,000
State bonds, 1896 (gold).....	4 J & J	July 1, 1916 *200,000
Territorial bonds.....	1892 5 J & J	July 1, 1912 *250,000

\* This loan non-taxable.

PAR VALUE.—Bonds are in pieces of \$1,000 each.

INTEREST on the bonds of 1892 is payable in Salt Lake City, or at the office of Wells, Fargo & Co., New York; on the bonds of 1896 and 1898 at the U. S. Mortgage & Trust Co., New York City, or the State Bank of Utah, Salt Lake City; on all other bonds in Salt Lake City or at the American Exchange National Bank in New York.



**DEBT LIMITATION.**—The indebtedness of this State is limited by its Constitution (Article XIV., Sections 1 and 2) to \$200,000 over and above the Territorial indebtedness assumed by the State, except "to repel invasion, suppress insurrection, or to defend the State in war."

**BONDED DEBT** on Feb. 1, 1900, was \$900,000.

**TAX VALUATION.**—In 1898 the total assessed valuation was \$100,241,331; in 1897 it was \$102,437,183; in 1896 it was \$107,508,076. The State tax rate (per \$1,000) in 1899 was \$5.00.

**POPULATION.**—The population of Utah has been as follows in the years named.

1897	250,000	1880	143,963	1860	40,273
1890	207,905	1870	86,786	1850	11,380

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF UTAH.

**CACHE COUNTY.**—

County seat is Logan.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Feb. 1, 1900....	\$53,497
<b>FUNDING &amp; IMPROVEM'T (gold)—</b>		Tax valuation, real .....	4,222,152
5s, F&A, \$25,000.....	Aug. 1, 1912	Tax valuation, personal.	910,036
		Equalized valuat'n 1899.	5,132,188
		Assessment about $\frac{3}{4}$ actual value.	
Interest payable in New York.		State & co. tax per \$1,000 '99.	\$12.25
Bonded debt Feb. 1, 1900		Population in 1890 was.....	15,500
County has no floating debt.		Population in 1900 (est.)....	20,000
Sinking fund.....			

**LOGAN.**—This city is in Cache County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation '98 (abt.)	\$1,891,675
<b>LIQUIDATION BONDS—</b>		Assessment is $\frac{2}{3}$ of actual value.	
5s, Jan. 31, \$40,000..	Jan. 31, 1907	City tax rate (per \$1,000) '98	\$5.50
<b>WATER WORKS—</b>		Population 1897 about.....	6,000
5s, J&D, \$40,000....	Dec. 31, 1912	Population in 1890 was.....	4,565
Total debt Jan. 1, 1899....			

**OGDEN.**—(M. S. BROWNING, Mayor.  
JOHN V. BLUTH, Recorder.

This city is in Weber County. [\$50,000 gold 4 per cent refunding bonds are offered for sale April 16, 1900.]

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
<b>SEWER BONDS—</b>		4 $\frac{1}{2}$ s, F&A, \$100,000.	Aug. 15, 1918
6s, .... \$2,000.....	Feb. 1, 1902	Optional after 1908.	
5s, .... 50,000.....	March 1, 1910	Bonded debt Jan. 1, 1900	\$502,000
(Subject to call after 1900.)		Floating debt.....	65,221
<b>GENERAL IMPROVEMENT—</b>		Total debt.....	567,221
6s, .... \$100,000. ....	June 1, 1911	Sinking funds.....	32,508
(Subject to call after 1901.)		Net debt Jan. 1, 1900....	534,713
6s, .... 50,000.....	Feb. 1, 1912	Tax valuation 1899.....	7,515,706
5s, .... 50,000.....	April 1, 1912	City tax rate (per \$1,000) ..	\$8.00
5s, .... 50,000.....	Dec. 1, 1912	Total tax (per \$1,000) '99..	\$32.00
5s, semi-an., 100,000..	May 1, 1913	Population in 1890 was.....	14,889
		Population in 1900 (est.)....	20,000

**PROVO.**—(THOS. N. TAYLOR, Mayor.  
J. U. BUCHI, Recorder.

This city is the county seat of Utah County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1899 ....	\$1,926,230
<b>WATER BONDS—</b>		Assessment same as cash value.	
6s, M&N, \$116,000, g.,	Oct. 1, 1911	City tax (per \$1,000) 1899....	\$7.00
Subject to call Oct. 1, 1901		Population in 1890 was.....	5,159
Total debt Jan. 1, 1899....		Population in 1897 (est) .....	6,000
<b>TAX FREE.</b> —All of the city's bonds are exempt from taxation.			
<b>INTEREST</b> is payable in gold at the Chemical National Bank, New York, or at the First National Bank of Provo.			

**SALT LAKE CITY.**—(EZRA THOMPSON, Mayor.  
A. C. REISER, Auditor.

This city is situated in Salt Lake County

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>CITY BONDS—1888-1891—</b>		<b>PUBLIC IMPROVEMENT, 1892—</b>	
5s, Jan., \$500,000....	Jan. 1, 1911	5s, J&J, \$548,000.....	July 1, 1912
Subject to call after Jan. 1, 1901		Subject to call after July 1, 1902	
5s, July, \$200,000 .	July 1, 1911	<b>REFUNDING BONDS—</b>	
Subject to call after July 1, 1901		4s, M&S, \$500,000 .	Sept. 1, 1918
<b>GENERAL FUND—</b>		Total debt Mar. 9, '1900.	\$2,548,000
5g., M&N, \$800,000....	May 1, 1914	Water debt (included) ..	548,000

**INTEREST** on the bonds due in 1918 is payable at Wells, Fargo & Co., New York City, or in Salt Lake City, at option of bondholder; on those due in 1911 at the Importers' & Traders' Nat. Bank, New York, or Union Nat. Bank, Salt Lake City, at option of bondholder; on those due 1912 at the office of Wells, Fargo & Company, New York; on those due in 1914 at the National Bank of the Republic, New York, and by McCormick & Co., Salt Lake City.

**TAX FREE.**—All bonds of this city are exempt from taxation.

**AVAILABLE ASSETS.**—City lands and buildings are valued at \$1,500,000; water works at \$3,000,000. The annual income from the water works is about \$75,000.

**TAX VALUATION** in 1899 was \$30,690,204, including real estate \$15,983,337 and personal property \$14,706,867; in 1898 the total valuation was \$31,901,157, and in 1889 it was \$16,611,752. Assessment is about 60 per cent of actual value. City tax proper 1899 (per \$1,000), \$7.50; total tax rate (per \$1,000), was \$27.90.

**POPULATION.**—The population in 1890 was 44,843; in 1880 was 20,768; in 1895 was 48,076; in 1898 (est.) 74,412.

**SALT LAKE CO.**—S. H. LYNCH, Co. Treas'r.

Salt Lake City is the county seat.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....	\$27,239,966
<b>COUNTY BONDS—</b>		Tax valuat'n, personal.	7,724,870
5s, .... \$350,000.....	1906 to 1916	Tax valuat'n, RR's., etc.	1,954,418
<b>FUNDING BONDS—</b>		Total valuation 1899....	36,919,254
5s, J&J, \$120,000.....	July 1, 1917	Total tax (per \$1,000) '99..	\$27.90
Subject to call after 1907.		Population in 1890 was.....	53,457
Total debt Jan. 1, 1900....		Population in 1900 (est.)....	70,000
Cash in county funds....			

**WEBER CO.**—C. R. HOLLINGSWORTH, Audi or.

County seat is Ogden.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Jan. 1, 1900....	\$137,000
<b>IMPROVEMENT AND FUNDING—</b>		Tax valuation, real .....	7,424,357
5s, J&J, \$150,000....	June 14, 1912	Tax valuation, personal.	3,001,964
Subject to call after June 14, 1902		Total valuation 1899....	10,426,321
Bonded debt Jan. 1, 1900..		Assessment $\frac{1}{2}$ to $\frac{3}{5}$ actual value.	
Floating debt.....		State & Co. tax (per M.) '99.	\$14.50
Total debt.....		Population 1890 was.....	22,723
Cash on hand.....		Population 1900 (est.)....	30,000

**INTEREST** is payable at the County Treasury or at the Chemical National Bank, New York City.

**Territory of New Mexico**

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Sept. 9, 1850) - Dec. 13, 1850  
Total area of Territory (square miles) - - - - 122,580  
Territorial Capital - - - - - Santa Fe  
Governor (term expires June 7, 1901) - - Miguel A. Otero  
Secretary (term expires June 7, 1901) - George H. Wallace  
Treasurer - - - - - J. H. Vaughn  
Legislature meets biennially in odd years the third Monday of January, and sessions are limited to 60 days.

**REFUNDING BILL.**—In 1899 a general refunding bill, applicable alike to the Territory and the counties and municipalities therein passed the Legislature—see CHRONICLE of March 18 and 25, 1899.

The bonded debt at present is as follows:

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>	
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Capitol build. bonds, '84 & '85.	7 M & S	1904 & 1905	\$200,000
Capitol contingent bonds, '87.	6 J & J	Apr. 1, 1902	50,000
Capitol rebuilding bonds, '95..	5 M & N	M & N 1925	75,000
\$25,000 due May 1 and \$50,000 due Nov. 1, 1925, subject to call after 1915.			
Capitol rebuilding bonds, '99..	4 M & N	May 1, 1929	60,000
Casual deficit bonds, 1893....	5 J & J	May 1, 1923	101,800
Current exp. bonds of '87 & '88	6 ann'ly	1907 & 1908	150,000
Insane Asylum, 1891.....	6 J & J	Oct. 1, 1921	25,000
do do 1895.....	5 J & J	Jan. 1, 1925	30,000
Military Institute bonds, 1895	5 J & J	July 1, 1925	15,000
Normal School bonds, 1897... 5		1927	10,000
Penitent'ry refund'g bonds, '94	6 M & S	1924-1925	81,000
Provisional debt bonds, 1889.	6 M & S	M & S 1919	200,000
Refunding bonds, 1893.....	6 J & J	July 1, 1923	104,000
Territorial Institut'n b'nds, '95	5 J & J	July 1, 1925	35,000
Certificates of indebtedness... 6	M & S	Mch. 1, '01-'04	98,500

**INTEREST** on the Military Institute fives is payable at the Western National Bank, New York City; on all other bonds at the National Bank of Commerce, New York City.

**TOTAL DEBT.**—The total bonded debt on March 20, 1900, was \$1,225,300. In addition to the bonded debt there are outstanding about \$600,000 of old militia warrants.

**ASSESSED VALUATION.**—The assessed valuation (about  $\frac{1}{3}$  cash value) in 1898 was \$38,808,040 and the tax rate \$10.80.

**POPULATION OF TERRITORY.**—The population of New Mexico has been as follows in the years named:  
1898 (est.)....267,839 | 1880.....119,565 | 1860.....\*87,034  
1890.....153,593 | 1870.....91,874 | 1850.....61,547

\* Not including population of Arizona Terr., then forming part of New Mex., but subsequently detached and organized as a separate Territory.

CITIES, COUNTIES AND TOWNS

IN THE

TERRITORY OF NEW MEXICO.

**BERNALILLO CO.**—JAS. A. SUMMERS, Probate Clerk. County seat is Albuquerque.

As we go to press the county is offering for sale \$178,500 4 per cent 20-30 year bonds for the purpose of refunding \$78,000 court-house 7s, \$22,500 funding 6s of 1884, \$38,000 funding 6s of 1889 and \$40,000 current expense bonds of 1889.

<b>LOANS—</b>	<i>Amt. Out'g.</i>	6s, Cur'nt expenses, 1889.	\$40,000
6s, Funding bonds, 1884.	\$22,500	6s, do 1892.	7,000
6s, do 1889.	38,000	6s, Bridge bonds, 1892	30,000
5 9-10s, do 1891.	17,000	Bonded debt Mar. 1, 1899.	347,500
6s, do 1895.	64,900	Tax valuation 1899.....	5,719,261
6s, do 1897.	50,100	State & Co. tax (per M.) '93	\$26.35
7s, Court-house, 1885.	78,000	Population in 1890 was.....	20,913

**COLFAX CO.**—Springer is the county seat.

Total debt Sept. 1, 1898. \$54,400 | Population in 1890 was.....7,974  
Tax valuation 1898 abt. 2,818,050

**DONA ANA CO.**—County seat is Las Cruces. A portion of this county has been taken to help form Otero county.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1898....	\$2,399,784
<b>COUNTY BONDS—</b>		Tax rate (per \$1,000) 1898.	\$25.40
5s, .... \$73,400.....		Population in 1890 was.....	9,191
Floating debt (last returns).		Population in 1880 was.....	7,612
Sinking fund.....			

**EAST LAS VEGAS.**—This town is in San Miguel Co

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan., 1895....	\$42,000
<b>FUNDING BONDS—</b>		Tax valuation 1898.....	1,020,451
6s, J&J, \$10,000.....	Jan. 2, 1925	City tax (per \$1,000) 1898.	\$10.00
Subject to call after Jan. 2, 1905		Estimated act'l valu'n..	\$3,000,000
City hall bonds.....		Population in 1894 (est.)....	3,000
School house bonds.....			



INTEREST on the funding bonds is payable at the Chemical National Bank, New York.

**GRANT CO.**—County seat is Silver City.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>
<b>CURRENT EXPENSES—</b>		6s, J&J, \$33,000.....July 1, 1919
6s, J&J, \$27,000.....	July 1, 1919	Subject to call after July 1, 1899
Subject to call after July 1, 1899		Bonded debt Jan. 1, 1900..\$218,000
6s, J&J, \$82,500.....	July 1, 1919	Floating debt (about).... 30,000
Subject to call after July 1, 1899		Total debt Jan., 1900 (abt.) 248,000
<b>RAILROAD BONDS—</b>		Tax valuation 1898.... 3,770,372
7s, J&J, \$17,000.....	July 1, 1903	Assessment about 1/3 actual value.
7s, J&J, 20,000.....	July 1, 1904	State & Co. tax (per M.) '98..\$29'00
7s, J&J, 20,000.....	July 1, 1905	Population in 1890 was.....9,657

In addition to above tax rate is a Silver City tax of \$16 per \$1,000.

**LAS VEGAS.**— { H. G. COORS, Mayor.  
CHAS. TAMME, Clerk.

This city is the county seat of San Miguel County. \$150,000 of water bonds are in litigation.

<b>LOANS—</b>	<i>When Due.</i>	<b>CITY HALL BONDS.</b>
<b>FUNDING BONDS—</b>		6s, J&J, \$7,000.....July 1, 1921
6s, J&J, \$24,946.....	Aug. 2, 1917	Subject to call after 10 years.
Subject to call after 10 years.		..s, ....., \$10,000 .. July 1, 1922
<b>SCHOOL HOUSE BONDS.</b>		Total debt Feb. 1, 1900.. \$56,946
7s, J&J, \$15,000.....	July 1, 1905	Tax valuation in 1899...1,564,812
Subject to call after 10 years.		City tax (per \$1,000) '99...\$10'00
INTEREST is payable in New York City.		School tax (per \$1,000) '99... 5'00
		Population in 1890 was.....2,385
		Population in 1900 (est.)....8,000

**MORA CO.**—

County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation after 1893.

<b>LOANS—</b>	<i>When Due.</i>	Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.
<b>COURT HOUSE BONDS.—</b>		Total debt Feb. 1, '98, abt. \$78,000
6s, J&J, \$70,000.....	July 1, 1919	Tax valuation 1898....1,016,120
Subject to call after 10 years.		Total tax (per \$1,000) 1899..\$35'25
<b>FUNDING BONDS—</b>		Population in 1890 was.....10,618
6s, ....., \$8,000.....	Aug. 1, 1917	

**SAN MIGUEL CO.**—M. ROMERO, Treasurer.

County seat is Las Vegas. New bonds are now being offered in exchange for the past due funding bonds of 1884. Suit has been brought against the county for the amount of interest in default to Dec. 31, 1898. The interest due in 1899 has nearly all been paid and enough funds are in reserve now to meet all interest due in 1900

<b>FUNDING &amp; COURT HOUSE BONDS.</b>	Bonded debt Apr., 1900 \$370,100
1884—	Interest past due. .... 90,000
6s, \$1,000.....	Past due. Total debt Apr. 1, 1900. 460,100
10s, 24,500.....	Past due. Tax valuation 1899.... 3,775,034
<b>FUNDING BONDS, 1889—</b>	County tax (per \$1,000) '99..\$37'40
6s, \$213,500.....	1919
<b>REFUNDING BONDS, 1892&amp;1895—</b>	Population in 1890 was.....24,204
6s, \$18,000.....	1922
5 1/4s, 113,000.....	1925

**SANTA FE CO.**—FREDERICK MULLER, Treas.

County seat is Santa Fe. A committee of citizens has been appointed to adjust the bonded and other indebtedness of the county on the basis of 25 cents on the dollar. See CHRONICLE, V. 70, p. 242.

<b>COUNTY DEBT JULY 1, 1899.</b>	Tax valuation, real..... \$996,940
Santa Fe Co. bonds...\$681,039 00	Tax valuation, personal. 890,100
Unpaid coupons..... 188,156 42	Total valuation 1899....1,886,940
Floating debt..... 11,385 90	Ter. & co. tax (p.\$1,000) '99..\$33'025
Interest on same..... 4,278 72	Population in 1890 was.....13,562
School Dist's—Cerrillos and city of Santa Fe. 29,333 70	
Interest..... 700 00	
<b>Total.....</b>	<b>\$914,893 74</b>

**SOCORRO CO.**—

County seat is Socorro. A portion of this county has been taken to help form Otero County.

<b>LOANS—</b>	<i>When Due.</i>	<b>FUNDING BONDS—(Continued.)</b>
<b>CURRENT EXPENSE BONDS:</b>		6s, J&J, \$48,700.....July 1, 1919
6s, J&J, \$6,000.....	July 1, 1919	Subject to call after July 1, 1899
Subject to call after July 1, 1899		Total debt Jan. 1, 1897.. \$158,200
<b>FUNDING BONDS:</b>		Sinking fund assets..... \$5,700
6s, Jan. \$103,500.....	Jan. 1, 1904	Tax valuation 1898.....4,455,044
Subject to call at any time.		Population in 1890 was.....9,595

INTEREST is payable in New York City

**VALENCIA COUNTY.**—County seat is Las Lunas.

Bonded debt Jan. 1, '98. \$97,300	Assessment about 35 p. c. actual.
County has no floating debt.	Total tax (per \$1,000) '98..\$45'00
Sinking fund..... 5,000	Population in 1890 was.....13,876
Net debt Jan. 1, 1898... 92,300	Population in 1880 was.....13,095
Tax valuation 1898.... 2,186,509	Population 1897 (est.).....15,200

**Arizona Territory.**

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Feb. 24, 1863) -	Feb. 24, 1863
Total area of Territory (square miles) -	113,020
Territorial Capital -	Phoenix
Governor (term expires Sept. 1, 1901) -	N. O. Murphy.
Secretary (term expires July 1, 1901) -	Chas. H. Akers
Treasurer -	T. W. Pemberton

Legislature meets biennially in odd years the third Monday in January, and sessions are limited to 60 days.

In 1891 arrangements were perfected through an act of Congress to fund all the Territorial, county and municipal indebtedness of this Territory at five per cent, and as fast as any portion of the debt matures it is to be replaced by a five per cent loan.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Capitol Building bonds...1898 5	Semi-an.	June, 1948 \$100,000
Subject to call after 1918.		
Funding Bonds.....	1888 6	Jan. Jan. 15, 1912 140,000
do do .....	1892 5	J&J July 15, 1942 2,000,000
Subject to call after July 15, 1912.		
do do .....	1896 5	Jan. Jan. 15, 1946 300,000
Gila Bridge bonds.....	1885 8	May May 15, 1900 8,000
Insane Asylum bonds.....	1885 7	Jan. July 1, 1905 74,000
Subject to call July 1, 1895.		
University bonds.....	1887 7	Jan. Jan. 1, 1907 12,000
Subject to call July 1, 1897.		
Wagon road and bridge...1885 8	Nov. Nov. 1, 1900 12,000	
World's Fair bonds.....	1892 5	July July 1, 1912 30,000

INTEREST is payable in gold at the office of the Territorial Treasurer and at the Guaranty Trust Co., New York City.

**TOTAL DEBT, ETC.**—The total debt July 1, 1899, was \$2,812 338, including a floating debt of \$136,338; deduct amount of county, city and school district indebtedness, \$1,634,027; net Territorial debt, \$1,178,311; cash in general fund July 1, 1899, \$152,837.

**TAX FREE.**—The bonds issued by Arizona are exempt from taxation.

**ASSESSED VALUATION.**—The Territory's assessed valuation in 1899 was \$32,509,520; in 1897 it was \$30,613,702, and tax rate \$7'20 Actual value 1896 (official estimate), exclusive of mines, was \$64,000,000. Territorial tax rate (per \$1,000) 1899, \$8'50.

**POPULATION OF TERRITORY.**—Population of Arizona has been as follows in the years mentioned.

1900 (est.)..100,000	1890..59,620	1884..40,440	1870..9,658	1860..*6,482
----------------------	--------------	--------------	-------------	--------------

\* This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS  
IN THE  
TERRITORY OF ARIZONA.

**APACHE COUNTY.**—J. T. PATTERSON, Cl'k.

This county has been divided and Navajo County has been formed from a part of its territory. The indebtedness set apart for Navajo County is deducted below in reporting the net debt of Apache County.

County seat is St. John's.	<b>LOANS—</b>	<i>When Due.</i>	Navajo Co. debt..... \$50,000
	<b>FUNDING BONDS—</b>		Net debt Jan. 1, 1900.... 53,439
	7g, July 15, \$60,000g....	1900-1905	Tax valuation 1899....1,040,000
	(-10,000 due yearly on July 15.)		Assessment is 1/2 actual value.
	<b>TERRITORIAL BONDS (funding)—</b>		Total tax (per \$1,000) '99..\$40'00
	5g, J&J, \$43,439g.....	Jan. 1, 1913	Population 1899 about.....2,500
	Bonded debt Jan. 1, 1900..\$103,439		Population in 1890 was.....4,281

INTEREST on \$33,000 of the 7 per cent bonds is payable at Chemical National Bank, New York; on the remaining \$27,000 of 7 per cent bonds at Bank of British Columbia, San Francisco; on Territorial bonds at Phoenix, Ariz. Both interest and principal payable in gold.

**TAX FREE.**—All bonds of this county are exempt from taxation.

**COCHISE CO.**—A. WENTWORTH, Treasurer.

County seat is Tombstone.	<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, 1900..\$137,000
	<b>COUNTY BONDS—</b>		All bonds are exempt from taxa'n.
	7s, Jan. 15, \$76,000..	Jan. 15, 1901	Tax valuation 1899....\$3,016,854
	(\$7,070 yearly to Jan. 15, 1906.)		Assessm't is about 2/5 actual value.
	7s, Jan. 15, \$61,000..	1900 to 1908	Total tax per \$1,000 1899..\$42'50
	(\$4,760 yearly.)		Population in 1890 was.....6,938
	Interest payable in Tombstone.		Population in 1897 (est.)...10,000

**COCONINO CO.**—GEO. HOXWORTH, Treasurer.

County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on January 15, 1894, was funded into 5 per cent 50-year Territorial bonds.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 1, 1900.. \$174,000
<b>TERRITORIAL BONDS (refunding)</b>		Tax valuation, real..... 998,247
5s, J&J, \$159,000...Jan. 15, 1943		Tax valuation, personal. 863,624
Subject to call Jan. 15, 1914.		Total valuation 1899....1,861,871
<b>COURT HOUSE BONDS—</b>		Assessment about 1/2 actual value.
5s, J&J, \$15,000.....	July 28, 1904	State & Co. tax (per M) '99..\$39'70
Interest payable in N. Y. City.		Population in 1900 (est)....4,500

**TAX FREE.**—All of the county's bonds are exempt from taxation.

**GRAHAM CO.**—County seat is Solomonsville.

Bonded debt Jan. 1, '99..\$147,000	Population in 1890 was.....5,670
Tax valuation 1899.....2,495,662	Population 1898 about.....12,000
State & co. tax (per M.) '98...\$4'00	



**MARICOPA CO.—JOHN GRAY, Clk. B'd of S J P.**

County seat is Phoenix. On Jan. 1, 1900, Maricopa County owned property valued at \$231,020. School property in addition was valued at \$225,540.

LOANS—		When Due.	REFUNDING BONDS—(Con.)
ASYLUM & ROAD BONDS—			
7s, Jan. 2,	3,500.	May 21, 1900	5s, ....., \$229,253.....1942
7s, .....,	3,000.	Nov. 4, 1900	5s, ....., 38,383.....1943
M. & P. RR. BONDS—			
7s, .....,	\$2,000.	Apr. 2, 1915	Bonded debt Jan. 1, 1900..\$291,136
SCHOOL DIST. BONDS—			
7s, var.,	\$61,000	1912 to 1919	School debt (additional).. 121,000
6s, .....,	30,000	.....1913	Floating debt..... 71,722
6s, .....,	30,000	.....1917	Total debt Jan. 1, 1900.. 483,858
Subject to call after 1907.			
REFUNDING BONDS—			
7s, Jan. 15,	\$15,000.	Dec. 3, 1903	Cash in treasury..... 163,923

INTEREST on the refunding bonds is payable at San Francisco; on others at Phoenix, Ariz.

**MOHAVE CO.—A. CORNWALL, Treasurer.**

County seat is Kingman.

LOANS—		When Due.	Total valuation 1899..\$1,228,033
COUNTY BONDS—			
5s, J&J,	\$105,363	.....June, 1940	Total tax (per \$1,000) '98..\$29'50
Interest is payable at Phoenix.			
Total debt Jan. 1, 1899.	\$105,363		Population in 1890 was.....1,444
			Population in 1880 was.....1,190
			Population in 1897 (est.)....2,000

**PHOENIX.—** { E. GANZ, Mayor.  
                  { W. B. LOUNT, Treasurer.

Phoenix is the county seat of Maricopa County.

LOANS—		When Due.	Total debt Mar. 1, 1900. \$79,500
CITY HALL AND FIRE DEP. BONDS—			
7s, June 20,	\$15,000.	June 20, 1917	Tax valuation 1899.....3,658,708
6s, J&D,	15,000.	June 1, 1919	Assessment about 3/4 actual value.
REFUNDING BONDS—			
5s, g.,	\$10,000.	.....1913	City tax (per \$1,000) '99.....\$8'90
Optional \$2,000 yearly after 1908.			

TAX FREE.—Bonds of this city are exempt from taxation.

**PIMA CO.—H. A. DRACHMAN, Treasurer.**

County seat is Tucson. Railroad-aid bonds of this county were declared illegal by the Territorial Supreme Court, but this decision was recently reversed by the United States Supreme Court, which remanded the case for further proceedings. The case is now before a referee. A portion of this county has been taken to form the new county of Santa Cruz. The debt as given below is for the county before partition.

LOANS—		When Due.	Bonded debt Jan. 1, 1900 \$357,240
REDEMPTION BONDS—			
7s, Jan.,	\$22,000.	June 30, 1901	Total valuation 1899.....3,376,512
7s, Jan.,	125,000.	June 30, 1902-6	Assessment abt. 7-10 actual value.
(\$25,000 due yearly.)			
7s are subject to call.			
TERRITORIAL FUNDING BONDS—			
5s, J&J,	\$210,240.	.....1942	State & co. tax (per M.) '99..\$29'00
			Population 1890 was.....12,673
			Population 1899 (est.).....22,000

INTEREST on the 7 per cent bonds is payable at First National Bank, New York City; on the 5 per cent bonds at Phoenix, Ariz.

**PINAL CO.—W. G. PRICE, Treasurer.**

County seat is Florence.

Total debt Jan. 1, 1900..	\$146,508	State & co. tax (per M.), '99,	\$30'50
Tax valuation, real.....	1,171,697	Population in 1880 was.....	3,044
Tax valuation, personal.	473,606	Population in 1890 was.....	4,251
Total valuation, 1899....	1,645,303		

**PRESCOTT.—** Prescott is situated in Yavapai County.

LOANS—		When Due.	Total debt Apr. 1, 1898...\$88,000
CITY HALL AND WATER-WORKS—			
5s, J&J,	\$88,000.	.....1943-4-5	Tax valuation 1897.....1,194,175
Interest payable at New York.			
WATER AND SEWER BONDS 1898—			
5s, g.,	\$150,000	.....1948	Assessment about 1/2 actual value.
			City tax per (\$1,000).....\$7'50
			Population in 1890 was.....1,759
			Population in 1897 (est.)....4,000

**TOMBSTONE.—** County seat of Cochise County.

Total debt Jan. 1, 1899..	\$13,812	Assessment abt. 15% actual value
Tax valuation, real.....	52,781	Total tax (per \$1,000) 1898.\$10'00
Tax valuation, personal.	57,522	Population in 1890 was.....1,875
Total valuation 1898....	110,303	Population in 1898 (est.)..... 800

**TUCSON.—** { G. A. HOFF, Mayor.  
                  { C. T. CONNELL, Recorder.

County seat of Pima County.

LOANS—		When Due.	Total debt Jan. 1, 1900.. \$28,000
CITY HALL, JAIL, ETC., BONDS—			
5g., J&J,	\$16,000, g.	.....1943	Total valuation 1899....2,052,075
Optional after 1903.			
FUNDING FLOATING DEBT—			
8g., J&D,	\$12,000, g.	June 1, 1903	About 1/3 actual value.
WATER-WORKS BONDS—			
5s, g., A&O,	\$100,000.	Oct. 1, 1948	City tax (per \$1,000) '99..... 10'00
Interest is payable at Tucson and Phoenix. Bonds are all tax exempt.			

**YAVAPAI CO.—**

County seat is Prescott. Railroad-aid bonds have recently been declared valid by the U. S. Supreme Court. See CHRONICLE Jan. 10, 1900, and Nov. 11, Sept. 30 and Aug. 12, 1899.

LOANS		When Due.	Total debt Jan. 1, 1898.. \$267,154
REDEMPTION BONDS—			
7s, \$143,000	.....Jan. 1, 1908	Cash in treasury & funds	71,167
TERRITORIAL BONDS—			
5s, \$52,163	.....	Assessed valuation 1899.4,230,738	
Bonded debt Jan. 1, 1898.	\$195,163	Total tax (per \$1,000) '97....	34'00
Floating debt.....	71,991	Population in 1890 was....	8,685
		Population in 1898 (est.)...16,000	

**YUMA COUNTY.—W. E. MARVIN, Recorder.**

County seat is Yuma.

LOANS—		When Due.	Bonded debt, Feb. 1, '98..\$147,270
COUNTY BONDS, '87 & '93—			
7s, g., Jan. 1,	\$58,500	.....	School debt (additional).. 5,500
5s, g., J&J,	88,770	.....	Total valuation 1899..... 893,000
SCHOOL BONDS—			
7s, g., Oct. 1	\$4,000	.....	Assessment abt. 30% actual value.
7s, g., Jan. 1,	1,500	..... 1910	Tax rate (per \$1,000) '99...\$50'00
			Population in 1890 was.....2,671
			Population in 1900 (est.).... 5,000

INTEREST on the county 7s is payable in New York and San Francisco; on the 5s at Phoenix, and on the school bonds at Yuma.



# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# PACIFIC STATES.

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

CALIFORNIA—State, Cities, &c.....Pages 146 to 150	WASHINGTON—State, Cities, &c.....Pages 151 to 153
OREGON—State, Cities, &c.....Pages 150 to 151	NEVADA—State, Cities, &c.....Pages 153 to 154

## State of California.

ITS  
DEBT, RESOURCES, Etc.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850  
 Total area of State (square miles) - 158,360  
 State Capital - Sacramento  
 Governor (term ex. 1st Mon. after Jan. 1, 1903), Henry T. Gage  
 Sec. of State (term ex. 1st Mon. aft. Jan. 1, 1903), C. F. Curry  
 Treasurer (term ex. 1st Mon. aft. Jan. 1, 1903), Truman Reeves  
 Comptroller (term ex. 1st Mon. aft. Jan. 1, 1903), E. P. Colgan  
 Legislature meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members can draw pay for only 60 days.

**HISTORY OF DEBT.**—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 142.

NAME AND PURPOSE.	Interest.		When Due.	Principal.	Outstand'g
	P. Ct.	Payable.			
Funded debt bonds, 1873, g...	6	J & J			\$2,277,500
Depot bonds, 1893.....	4	J & J	Jan. 1. 1912		600,000
Civil bonds of 1857.....	Interest ceased.				3,500
Do 1860.....	do	do	do		500

**PAR VALUE OF BONDS.**—The bonds are for \$100, \$500 and \$1,000.  
**INTEREST** is payable at the office of the Treasurer in Sacramento.

**TOTAL DEBT.**—The total bonded debt of the State on Sept. 1, 1899, was \$2,281,500. The \$600,000 of Depot bonds, being in the nature of a loan to the Harbor Commissioners, are not included in the total indebtedness of the State; these bonds are payable out of a sinking fund receiving its revenue from moneys collected by the San Francisco Harbor Commissioners; \$200,000 of this issue is held by the State in trust for the State School Fund.

Of the interest bearing debt \$2,277,500 was held (Sept. 1, '99) as follows:

In trust for the State School Fund (bonds).....	\$1,526,500
In trust for the University Fund (bonds).....	751,000

**ASSESSED VALUATION.**—The following statement shows the total assessed valuation and the tax rate (per \$1,000) for the years indicated.

Years.	Valuation.	Tax rate.	Years.	Valuation.	Tax rate.
1899.....	\$1,192,764,673*	\$6·01	1887.....	\$956,740,805	\$6·08
1898.....	1,132,230,221	4·88	1886.....	816,446,700	5·60
1897.....	1,089,373,316	5·10	1885.....	859,512,384	5·44
1896.....	1,266,593,065	4·29	1880.....	666,399,985	6·40
1895.....	1,133,282,013	6·85	1875.....	618,083,315	6·05
1894.....	1,205,918,403	4·93	1870.....	277,538,134	8·65
1891.....	1,239,647,063	4·46	1865.....	183,534,312	11·15
1890.....	1,101,137,290	5·80	1860.....	148,193,540	6·00
1889.....	1,111,950,979	7·22	1855.....	103,887,193	6·00
1888.....	1,107,952,700	5·04	1850.....	57,670,689	5·00

\* Includes railroad property which in 1899 amounted to \$46,394,275.

**DEBT LIMITATION.**—Municipal indebtedness as well as State debt is carefully regulated in the Constitution of California. The section which relates to the bonding of counties, cities, towns, etc., has been amended, the amendment having been adopted February 25, 1891. Nothing in explanation of the provisions needs to be said, as the sections of the Constitution treating of this subject are all very plain and comprehensive; they will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 146.

**POPULATION OF STATE.**—The population of California has been as follows in the years named.

1890 .....	1,208,130	1870.....	560,247	1850.....	92,597
1880 .....	864,694	1860.....	379,994		

In 1860-70 increase was 180,253, or 47·44 per cent; in 1870-80 304,447, or 54·34 per cent; and in 1880-90 343,436, or 39·72 per cent. The number of Chinese in the population was 71,631 in 1890 and 75,132 in 1880.

## CITIES, COUNTIES AND TOWNS

IN THE  
STATE OF CALIFORNIA.

**NOTE.**—For debts of civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate including special road tax.

### ALAMEDA.—B. F. LAMBORN, City Clerk.

This city is in Alameda County.

LOANS—	When Due.	SCHOOL—(Con.)—
CITY HALL—		5s, ....., \$37,925.....
5s, March, \$13,750...1900 to 1910		SEWER—
(\$1,250 due yearly.)		5s, F&A, \$33,000.....1901-1911
5s, ....., \$46,250.....		(\$6,000 due Feb. 1 of each odd year)
ELECTRIC LIGHT PLANT—		Interest is payable in Alameda.
5s, March, \$13,750...1900 to 1910		Bond'd debt July 1, '98. \$215,175
(\$1,250 due yearly.)		Total valuation 1899...10,587,450
FIRE DEPARTMENT—		Assessment about 2/3 actual value.
5s, March, \$19,250...1900 to 1910		State & Co. tax (per M.) '98. \$15·30
(\$1,750 due yearly.)		City tax (per \$1,000) '98..... 11·12
SCHOOL—		Population in 1890 was.....11,165
5s, March, \$27,500...1900 to 1910		Population 1898 (local est.) 16,278
(\$2,500 due yearly.)		

**TAX FREE.**—Bonds of this city are exempt from taxation.

### ALESSANDRO IRRIGATION DISTRICT.—

This district is in Riverside county. Bonds of the district are in litigation. The Superior Court of Riverside County has declared the bonds illegal, and the case has been appealed to the State Supreme Court for final action. No decision had been rendered up to March 1, 1900.

Bonded debt April, 1900..\$765,000 | Tax valuation 1898....\$2,000,000

### BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.

LOANS—	When Due.	Bonded debt Feb. 1, 1900
SCHOOL BONDS—		\$60,300
5s, g. Ann., \$30,000..1901 to 1912		Tax valuation 1899.....8,593,005
\$2,500 payable yearly on Jan. 2.		City tax (per \$1,000) '99....\$10·00
Electric-light bonds.....\$13,500		Total tax (per \$1,000) 1899. 23·40
Sewer bonds.....16,800		Population in 1890.....5,101
		Population in 1900 (est.)...14,000

### BUTTE CO.—H. D. LAUSEN, Clerk.

County seat is Oroville.

LOANS—	When Due.	Tax valuation, real..
REFUNDING BONDS—		\$10,738,825
5s, J&J, \$38,000.....1911		Tax valuat'n, personal. 1,905,289
Subject to call at any time.		Tax valuation, RR.'s... 876,823
Bonded debt July 1, '99 \$38,000		Total valuation 1899.. 13,520,937
Floating debt.....8,372		Assessment about 90 p.c. act. val.
Total debt July 1, '99.. 46,372		State & Co. tax (per M.) '99..\$18·50
		Population in 1890 was.....17,939

### EL DORADO CO.—A. S. BOSQUIT, Clerk.

County seat is Placerville.

LOANS—	When Due.	Tax valuation, railroads.
COUNTY BONDS—		\$274,950
5s, J&D, \$86,000, g..June 1, 1907		Total valuation 1899....4,033,745
Subject to call.		State tax (per \$1,000) '99....\$6·01
Total debt July 1, '99.... \$87,000		County tax (per \$1,000) '99. 18·99
Tax valuation, real.....3,164,000		Population in 1890 was.....9,232
Tax valuation, personal. 594,795		Population in 1880 was.....10,683
		Population in 1899 (est.)...14,000

### FRESNO.—J. W. SHANKLIN, City Clerk.

This is the county seat of Fresno County.



LOANS—	When Due.	5s, J&J, \$36,000.....1900 to 1935 (\$1,000 yearly)
FIRE DEPARTMENT—		
5s, Aug., \$5,000.....	Aug. 1, 1900	Interest is payable in Fresno.
		Bonded debt Jan. 1, 1899.\$115,250
		Sinking fund..... 8,623
OVERFLOW—		
5s, Aug., \$5,000.....	Aug. 1, 1900	Net debt Jan. 1, 1899..... 106,627
		Tax valuation, real.....5,494,199
		Tax valuation, personal.. 704,117
		Total valuation, 1898....6,198,316
		Assessment about 1/2 actual value.
		Total tax (per \$1,000), 1898.\$26.50
		Population in 1890 was.....10,818
		The bonds of this city are all payable in gold.

**FRESNO CO.**— { T. G. HART, Clerk.  
H. E. BARNUM, Auditor.

County seat is Fresno.

LOANS—	When Due.	Total valuation, railroads \$2,455,207
BRIDGE BONDS—		
6s, J&J, \$80,000.....	1905	Total valuation 1899...28,344,421
		Assessment about 3/4 actual value.
		State & Co. tax (per M) '99..\$17.00
		Population in 1890 was.....32,026
		Population in 1897 (est.)...45,000

**GLENN COUNTY.**— { W. H. SALE, Clerk.  
J. H. GRAVES, Auditor.

County seat is Willow.

LOANS—	When Due.	Tax valuation, personal. \$835,802
COURT HOUSE AND JAIL—		
4 1/2s, J&J, \$52,000.....	July, 1900-1913	Tax valuation, RR's... 411,300
		Total valuation 1899.. 9,609,902
		Assessment about 7/10 actual value.
		State & Co. tax (per M.) '99..\$16.50
		Population 1898 (est.)..... 8,500

TAX FREE.—All bonds of this county are exempt from taxation.

**GRASS VALLEY.**—W. D. HARRIS, Clerk.

This city is in Nevada County.

SEWER BONDS.	When Due.	Total valuation, 1899..\$1,296,039
7s, Feb., \$39,000.....	Feb., 1901 to '39	Assessment about 2/3 actual value.
		Tax rate (per \$1,000), 1899.\$29.30
		Population in 1900 (est.).....8,500

**HEALDSBURG.**—C. H. POND, Clerk.

This city is in Sonoma County.

LOANS—	When Due.	Assessment about 3/4 actual value.
WATER-WORKS BONDS—		
5s, J&J, \$78,000.....	1900 to 1939	City Tax (per \$1,000) 1899.\$12.50
		Total tax (per \$1,000)..... 30.20
		Population in 1890 was.. 1,485
		Population in 1900 (est.)....3,000

**HOLLISTER.**—J. H. SHAW, Town Clerk.

County seat of San Benito County.

LOANS—	When Due.	Real valuation.....\$2,000,000
SEWER BONDS—		
6s, g., semi-ann., \$33,250 g. '00 to '37		State and county tax (per \$1,000) 1899.....\$15.00
		Town tax (per \$1,000) '98.. 7.00
		Population in 1890 was.....1,234
		Population in 1899 (est.)....2,500

INTEREST payable at office of the Town Treasurer.

**INYO COUNTY.**—W. T. BUNNEY, Co. Treas.

County seat is Independence.

LOANS—	When Due.	Tax valuation, pers'n'l... \$431,366
REFUNDING BONDS—		
5s, M&S, \$60,000.....	1910	Tax valuation, railroads... 82,791
		Total valuation 1899....1,766,564
		Assessment about 1/2 actual val.
		State & Co. tax (per M.) '99..\$22.50
		Population in 1890 was.....3,544
		Population in 1896 (est.)....3,900

**KERN COUNTY.**— { I. L. MILLER, Clerk.  
B. A. HAYDEN, Auditor.

County seat is Bakersfield.

LOANS—	When Due.	Tax valuation, real...\$10,663,711
IMPROVEMENT BONDS—		
7s, M&N, \$7,000.....	Nov. 1, 1900	Tax valuation, pers'l... 2,107,008
		Tax valuations, RR's.. 1,806,954
		Total valuation 1899.. 14,577,673
		Assessment about 1/2 actual value.
		State & Co. tax (per M.) '99..\$18.50
		Population in 1890 was..... 9,803
		Population in 1900 (est.)....20,000

TAX FREE.—All bonds are exempt from taxation.

**LAKE COUNTY.**— { H. W. BREWER, Clerk.  
P. T. BOONE, Treasurer.

County seat is Lakeport.

LOANS—	When Due.	Tax valuation, personal. \$376,753
ROAD AND IMP'T. BONDS—		
5s, A&O, \$47,800.....	Oct. 7, 1907	Total valuation 1899....2,879,906
		Assessment about 3/4 actual value.
		State and Co. tax (per \$1,000) 1899.....\$23.80
		Population in 1890 was.....7,101
		Population in 1900 (est.)....7,000

TAX FREE.—Bonds of this county are exempt from taxation.

**LINDA VISTA IRRIGATION DISTRICT, SAN DIEGO CO.**—J. FROELICH, Sec.

Total bonded debt April 1, 1898, \$176,000.

**LOS ANGELES.**— { FRED EATON, Mayor.  
W. A. HARTWELL, Treasurer.

This is the county seat of Los Angeles County. On Dec. 4, 1899, \$2,090,000; 3 3/4% 1-40 year serial water bonds were offered for sale but no award was made. Friendly suits have been filed to test the validity of these bonds and also of \$200,000 3 3/4% school bonds sold Oct. 23, 1899.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		FUNDING BONDS—	
4s, J&J, \$22,425.....	1900 to 1938	5s, May 1, \$41,000.....	1899-1911
FIRE DEPARTMENT BONDS—		INTERNAL SEWER SYSTEM, 1890—	
4s, J&J, \$146,250.....	1900 to 1938	5s, J&J, \$205,700.....	1900-1911

LOANS—	When Due.	LOANS—	When Due.
PARK BONDS—		POLICE STATION, 1895—	
4s, F&A, \$9,750.....	1900 to 1938	4 1/2s, J&J \$36,000.....	1900 to 1935
REFUNDING BONDS—		SEWER BONDS 1892—	
4s, J&D, \$256,500 g. 1900 to 1910		5s, M&N, \$255,000.....	1900-1912
BONDS OF 1897—		TUNNEL BONDS, 1898—	
7s, J&J, \$8,000.....	July 1, 1901	4s, F&A, \$156,000.....	1900 to 1938
SCHOOL IMPROVEMENT, 1889 & '95		WATER WORKS BONDS, 1895—	
5s, A&O, \$100,000.....	1900-1910	4 1/2s, J&J, \$27,000.....	1900 to 1935

INTEREST and principal of all bonds is payable at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on Feb. 26, 1900, was \$1,539,025; water debt (inc.), \$27,000; sinking fund, \$156,296; net debt, \$1,382,728. The city has no floating debt.

DEBT LIMITATION.—The city charter limits its debt to the amount of \$2,000,000, exclusive of loans for water works and sewers.

ASSESSED VALUATION in 1899 of real estate was \$62,316,406; personal property, \$3,156,080; total, \$65,472,486; city tax rate (per \$1,000) was \$13.10. Property is supposed to be assessed at about 60 per cent of its actual value.

POPULATION in 1900 (estimated) was 120,000; in 1890 it was 50,395; in 1880 it was 11,183.

**LOS ANGELES CO.**—T. E. NEWLIN, Clerk.

County seat is Los Angeles.

LOANS—	When Due.	Total debt Jan. 1, 1900. \$596,500
COUNTY BONDS—		
6s, J&J, \$10,000 g. Jan. 1, 1902		Tax valuation, real....86,641,670
6s, J&J, \$1,500 g. July 1, 1904		Tax valuation, pers'l....12,320,667
5s, J&J, \$220,000 g. July 1, 1910		Tax valuation, RR's.... 2,542,870
4 1/2s, J&J, \$218,000 g. July 1, 1905		Total valuation 1899. 98,505,207
4 1/2s, J&J, \$117,000 g. Jan. 1, 1907		Assessment is 3/5 actual value.
		State & Co. tax (per M.) '99 \$14.00
		Population in 1890 was....101,454
		Population in 1898 (est.)...175,000

OPTION.—All bonds subject to call at any time on 40 days notice.

**MARIN CO.**— { T. S. BONNEAU, Clerk.  
T. J. FALLON, Treasurer.

County seat is San Rafael.

LOANS—	When Due.	Tax valuation, real...\$10,069,605
REFUNDING BONDS—		
5s, J&J, \$22,000.....	1902	Tax valuation, personal 1,024,449
5s, J&J, \$12,000.....	1905	Tax valuation, railroads 772,269
4s, J&J, \$160,000.....	1918	Total valuation 1899.. 11,866,323
Bond'd debt July 1, '99...\$177,500		Assessment is 3/5 actual value.
		State & Co. tax (per M.) '99 \$14.00
		Population in 1890 was....13,072

**MENDOCINO CO.**—HALE MCGOWEN, Clerk.

County seat is Ukiah.

LOANS—	When Due.	LOANS—	When Due.
COURT HOUSE BONDS—		Total debt July 1, '99.. \$105,850	
6s, J&D, \$20,000.....	1902	Assessed val'n, real... 8,589,838	
COUNTY BONDS—		Assessed val'n, pers'l.. 1,568,577	
4s, J&J, \$63,000.....	Jan. 1, 1901	Assessed val'n, RR's... 328,789	
RAILROAD BONDS—		Total valuation 1899...10,487,204	
5s, J&J, \$4,000.....	1906	Assessment about 1/2 actual value.	
6s, J&J, \$11,500.....	1921	State & Co. tax (per M.) '99..\$22.00	
Bonded debt July 1, '99	\$98,500	Population in 1890 was....17,612	
Floating debt.....	7,350	Population in 1896 (est.)...20,000	

**MERCED COUNTY.**— { W. B. CROOK, Clerk.  
W. H. COOK, Auditor.

County seat is Merced.

LOANS—	When Due.	Tax valuation, person'l.\$1,229,683
BONDS OF 1883—		
5s, semi-ann., \$26,000.....	1903	Tax valuation, railroads. 1,455,841
BONDS OF 1887—		
4 1/2s, F&A, \$102,900.....	1907	Total valuation 1899...13,332,925
		Assessment is 4/5 actual value.
		State & Co. tax (per M.) '99..\$18.00
		Population in 1890 was.....8,085
		Population in 1900 (est.)....10,000

TAX FREE.—The bonds of 1883 are exempt from taxation.

INTEREST on the bonds of 1887 is payable in Merced.

**MONROVIA.**— { CHAS. C. ROGERS, Mayor.  
W. A. WALKER, City Clerk.

Monrovia is in Los Angeles County. [Twenty thousand dollars 6 per cent water bonds were offered for sale April 7.]

LOANS—	When Due.	Total debt Feb. 1, 1900. \$81,375
BONDS OF 1887—		
6s, g., \$20,000.....	1910 to 1910	Tax valuation 1899..... 725,000
		Real valuation.....1,500,000
6s, g., \$36,000.....	1900 to 1934	City tax (per \$1,000) 1899..\$17.60
		Population in 1890 was..... 907
		Population in 1900 (est.)....2,000

**MONTEREY CO.**— { N. HARTWELL, Treasurer.  
GEO. S. MILLER, Auditor.

County seat is Salinas.

LOANS—	When Due.	Total debt 1899..... \$141,900
BRIDGE BONDS—		
5s, J&J, \$78,000, g.....	1908	Tax valuation, real.... 14,520,512
		Tax valuation, pers'l.. 1,413,222
COURT HOUSE & JAIL BONDS—		
7s, J&J, \$60,000, g.....	1903	Tax valuation, RR's... 1,497,361
Bonded debt 1899.....\$134,000		Total valuation 1899.. 17,431,095
Floating debt.....	7,900	State & Co. tax (per M.) '99..\$16.00
		Population in 1890 was....18,637

**NEVADA CITY.**—T. H. CARR, City Clerk.

County seat of Nevada County. The income from the water-works pays the interest and principal as it matures.

BONDED DEBT	When Due.	Total valuation, 1899.....940,000
Bonded debt Jan. 1, 1900..\$82,000		Assessment about 1/2 actual value.
Water debt (included).....	54,000	City tax rate (per M.) 1899. \$7.50
No floating debt.		Population in 1890 was... 2,524
No sinking fund.		Population in 1900 (est.).. 4,500

**OAKLAND.**— { R. W. SNOW, Mayor.  
A. H. BREED, Auditor.

Oakland is the county-seat of Alameda County.

LOANS—	When Due.	SCHOOL BONDS, 1892—
FUNDING DEBT BONDS, 1872—		
8s, Q-J, \$32,000.....	June 18, 1903	5s, J&J, \$260,000.....
FUNDING DEBT, 1874—		
8s, Q-J, \$59,000.....	June 9, 1905	4s, .....



**TOTAL DEBT.**—The city's total debt on March 1, 1900, was \$487,500. The interest on the bonded debt for the year ending July 1, 1900, is \$25,740. A special tax is levied for the redemption of each issue of this city's bonds.

**CITY PROPERTY.**—The following is an inventory of real estate belonging to the city of Oakland:

Real estate belonging to School Department.....	\$336,250
do do Fire Department.....	15,900
do do Public Parks.....	643,000
Land occupied by Wharf.....	50,000
Land for Pumping Station.....	1,000

Total value of real estate belonging to city..... \$1,046,150  
**ASSESSED VALUATION.**—The assessed valuation and tax rate (per \$1,000) have been as follows for the years indicated:

Years.	Valuation.	Tax Rate.	Years.	Valuation.	Tax Rate.
1899.....	\$43,586,181	\$11.70	1894.....	\$44,321,230	11.20
1898.....	42,067,675	12.10	1890.....	39,453,392	10.50
1897.....	48,334,650	11.20	1885.....	29,217,050	9.80
1896.....	46,446,798	10.00	1881.....	28,238,631	10.10
1895.....	45,382,330	11.20			

POPULATION in 1890 was 48,682; in 1880 it was 34,555; in 1900 (estimated), 85,000.

**PASADENA.**—HEMAN DYER, Clerk.

This city is in Los Angeles County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt.....	\$86,050
<b>FIRE AND SEWER BONDS—</b>		Sinking fund.....	1,250
5s, Feb., \$76,800.....	1901 to 1908	Net debt Feb. 1, 1900....	84,800
\$9,800 yearly on Feb. 1.		Tax valuation, real.....	8,049,830
<b>LIBRARY BONDS—</b>		Tax valuation, personal.....	778,572
7s, Feb., \$1,250.....	1901 to 1910	Total valuation '99-1900.....	8,828,402
\$125 yearly on Feb. 1.		Assessment abt. 65% actual value.	
Interest payable at city treasury.		Total tax rate (per M).....	\$27.00
Bonded debt Feb. 1, 1900.....	\$81,050	Population in 1890 was.....	4,882
Floating debt (about)....	5,000	Population in 1900 (est.)....	12,000

**PASADENA CITY SCHOOL DISTRICT.**—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 1, 1900.....	\$30,000
<b>SCHOOL BONDS—</b>		Assessed valuat'n 1899.....	7,248,095
6s, \$30,000.....	1900-1905	Est'm'd value of prop'y.....	14,000,000
(\$5,000 due yearly Sept. 2.)		Population in 1900 (about).....	12,500

**PLACER COUNTY.**—J. B. LANDIS.

County seat is Auburn.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, personal.....	\$915,984
<b>COUNTY BONDS—</b>		Tax valuation, railr'ds.....	1,989,143
5s, A&O, \$60,000.....	1900-1914	Total valuation 1899.....	9,187,845
(\$4,000 yearly in October.)		Total tax (per \$1,000) '99.....	\$21.50
Bonded debt July 1, '99.....	\$64,000	Population in 1890 was.....	15,101
Tax valuation, real.....	6,282,718		

**PLUMAS COUNTY.**—{ H. C. FLOURNOY, Clerk.  
 { H. P. McBETH, Treasurer.

County seat is Quincy City.

<b>LOANS</b>	<i>When Due.</i>	Tax valuation, personal.....	\$360,066
<b>REFUNDING BONDS—</b>		Total valuation 1899.....	2,121,124
4s, A&O, \$35,100.....	1934	Assessment about 3/4 actual value.	
Subject to call.		St. & Co. tax (p. \$1,000) '99.....	\$25.00
Bonded debt Oct. 1, 1899.....	\$35,100	Population in 1890 was.....	4,933
Tax valuation, real.....	\$1,761,058	Population in 1880 was.....	6,180

INTEREST is payable in gold at County Treasurer's office.

TAX FREE.—Bonds of this county are exempt from taxation.

**REDLANDS.**—L. W. CLARK, Clerk.

This city is in San Bernardino County.

<b>LOANS—</b>	<i>When Due.</i>	<i>Valuation, etc.—</i>	
<b>CITY BONDS (gold)—</b>		Tax valuation 1899.....	\$3,311,497
6s, M&N, \$65,000.....	May 1, 1900	Total tax (per \$1,000) 1899.....	\$33.60
(\$5,000 pay. yrly) to May 1, 1912		Assessment about 1/3 actual value.	
Interest at Chase Nat. Bank, N. Y.		Population in 1890 was.....	1,904
Total debt Feb., 1900.....	\$65,000	Population in 1898 (est.).....	5,000

**RIVERSIDE.**—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County.

Bonded debt Feb. 1, 1900.....	\$117,000	Assessm't abt. 40 p. c. actual val.	
Assessed valuation, real.....	4,621,280	Tax rate (per \$1,000) 1899.....	\$34.50
Assessed valuat'n, pers'l.....	502,330	Population 1890 was.....	4,683
Total valuation 1899.....	5,123,610	Population 1900 (est.).....	9,000

**SACRAMENTO.**—A. L. FROST, Treasurer.

This city is the county seat of Sacramento County and the capital of the State. The original debt was a little less than \$1,600,000, being four series of 6 per cent bonds, issued in 1858, and falling due in 1888, 1893, 1898 and 1903. The flood of 1861-1862 destroyed half of the property values, and the coupons had been delinquent for a dozen years. In 1872 a Funded Debt Commission (abolished by Legislative Act of 1899) was created and received from the city a gift, or capital, of \$212,080 80. With this it bought bonds and coupons, and collected from the city as other creditors did and re-invested in more bonds and coupons. In 1899 the Commission was ordered by decree of Court to cancel \$1,411,167 60 of the bonds and coupons at par.

<i>Mar. 1, 1900.</i>	Sinking fund.....	\$28,000
Past-due bonds.....	Net debt Mar. 1, 1900.....	99,100
Due in 1903.....	Assess. valuation 1900.....	16,000,000
Levee bonds.....	Tax rate (per \$1,000) 1900.....	\$29.00
(\$5,000 due yearly.)	Population in 1890 was.....	26,386
Total debt Mar. 1, 1900.....	Population in 1900 (est.)....	32,000

**SACRAMENTO CO.**—{ W. B. HAMILTON, Clerk.  
 { A. S. GREENLAW, Treas.

County seat is Sacramento.

<b>LOANS—</b>	<i>When Due.</i>	County has no floating debt.	
<b>REFUNDING BONDS—</b>		Tax valuation, real.....	\$27,189,840
6s, Jan., \$23,700.....	Feb. 1, '01-'03	Tax valuat'n, person'l.....	4,467,400
4 1/2s, J&J, 175,000.....	July 1, 1912	Equalized val., RR's.....	1,165,315
4 1/2s, J&J, 58,000.....	July 1, 1913	Total valuation, 1899.....	32,822,555
4 1/2s, J&J, 77,000.....	July 1, 1905	State & co. tax (per M.) '99.....	\$17.00
4s, J&J, 80,000.....	Jan. 1, 1908	Population in 1890 was.....	40,339
Total debt July 1, 1899.....	\$429,500	Population 1898 (about).....	48,000

INTEREST is payable at Sacramento.

OPTIONAL.—All of the county's bonds, excepting the 6 per cent issue, are subject to call on forty days' notice.

**SAN DIEGO.**—{ E. M. CAPPS, Mayor.  
 { R. V. DODGE, Treasurer.

This is the county seat of San Diego County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Mar. 1, 1900.....	\$279,000
<b>REFUNDING BONDS—</b>		Tax valuation, real.....	11,400,988
4 1/2s, J&J, \$247,000.....	1938	Tax valuation, personal.....	1,106,757
(\$6,500 due yearly Jan. 3.)		Tax valuation 1899.....	12,507,745
<b>SCHOOL BONDS—</b>		Assessment about 9/10 actual value.	
5s, J&D, \$32,000.....	1900 to 1907	City tax (per \$1,000) '99.....	\$10.00
\$4,000 due yearly on Dec. 1.		Population in 1890 was.....	16,159
Interest payable in San Diego.		Population in 1900 (est.)....	24,000

**SAN DIEGO CO.**—W. H. HOLCOMB, Clerk.

County seat is San Diego. Several irrigation districts have been organized in this county which have separate debts of their own.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Feb. 1, 1899.....	\$184,850
<b>FUNDING BONDS—</b>		Tax valuation, real.....	16,004,384
5s, J&J, \$59,500.....	Jan. 1, 1909	Tax valuat'n, personal.....	2,170,526
4 1/2s, J&J, 79,000.....	July 1, 1906	Equal. valuation, RR's.....	1,547,600
<b>ROAD &amp; BRIDGE BONDS—</b>		Total valuation 1899.....	19,722,510
5s, J&J, \$52,000.....	Jan. 1, 1908	State & co. tax (per M.) '99.....	\$21.00
Total debt Feb. 1, 1899.....	\$190,500	Population in 1890 was.....	34,987
Sinking fund.....	5,650	Population in 1899 (est.)....	35,680

INTEREST is payable at San Diego.

OPTIONAL.—All bonds are subject to call on forty days notice.

**SAN FRANCISCO.**—{ JAMES D. PHELAN, Mayor.  
 { JOHN A. RUSSELL, City Clerk.

San Francisco is in San Francisco County, and the financial statement given below is for both county and city. At an election held Dec. 27, 1899, the following bonds were authorized: \$4,550,000 3 1/2 per cent 20-year park bonds; \$4,600,000 3 per cent 40-year sewer bonds; \$475,000 3 per cent 40-year hospital bonds, and \$1,400,000 3 per cent 40-year school bonds.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>PARK BONDS—</b>		<b>OLD CLAIMS NEVER PRESENTED</b>	
6g., A&O, \$250,000, g. Apr. 1, 1904		<b>FOR PAYMENT.—</b>	
<b>JUDGMENT BONDS—</b>		6g., J&J, \$1,500, g. Jan. 1, 1888	
7g., A&O, \$1,000, g. Oct. 1, 1887			

Special bonds made payable by statute from taxes on lands benefited: Montgomery Avenue bonds have been declared null and void.

Dupont Street bonds, 7s, amount outstanding..... \$305,000  
 The Dupont Street bonds have long been involved in litigation, but many issues have recently been settled, and the bonds are being redeemed.

PAR VALUE OF BONDS—Bonds are in denominations of \$1,000 and \$500.

INTEREST is payable in gold in San Francisco.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows San Francisco's total funded debt and the sinking fund held by the city against the same on the following dates:

	Oct. 1, '99.	Jan. 1, '99.	Sept. 19, '98.	July 1, '97.
Total bonded debt.....	\$252,500	\$291,000	\$291,000	\$544,000
Sinking funds.....	205,361	222,984	195,543	409,519
Net debt.....	\$47,138	\$68,015	\$95,457	\$134,451

CITY PROPERTY.—The following is a description of the property owned by the City and County of San Francisco, as transmitted to the State Controller by direction of the Board of Supervisors in October, 1899. The water, gas and electric-light plant are not owned by the city.

Park reservations and public squares.....	\$12,000,000
Fire department, lots and improvements.....	1,656,000
Fire alarm and police telegraph, apparatus, etc.....	100,000
City halls, county jails, hospitals, almshouses, House of Correction, Industrial School, lots and improvements.....	7,500,000
Cemetery reservation.....	580,000
Sundry lots.....	260,000
Channel-Street lots from Ninth to Eighteenth streets.....	110,000
School lots, improvements, libraries, furniture, &c.....	5,415,200
Total.....	\$27,621,200

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Years.	Real.	Personal.	Total.	Total Tax Rate per \$1,000.
1899-'00..	\$285,305,370	\$119,806,245	\$405,111,615	\$16.30
1898-'99..	282,769,730	69,574,331	352,344,061	18.06
1897-'98..	278,157,865	69,796,965	347,954,830	16.954
1896-'97..	275,334,295	82,251,831	357,586,126	13.98
1895-'96..	265,031,325	62,814,017	327,845,342	22.50
1894-'95..	261,809,115	63,299,903	325,109,018	14.93
1893-'94..	276,457,420	66,186,759	342,644,179	16.06
1892-'93..	277,346,008	68,884,698	346,224,706	14.34
1889-'90..	241,119,410	64,920,995	306,040,405	17.22
1884-'85..	164,495,888	59,013,672	223,509,560	15.77
1879-'80..	166,429,845	51,057,229	217,487,074	19.95
1874-'75..	162,466,177	101,763,267	264,229,444	20.99
1869-'70..	69,776,603	44,982,907	114,759,510	30.80
1864-'65..	47,345,973	35,851,652	83,197,725	29.80
1861-'62..			41,870,811	28.70

The tax rate for city and county purposes for 1899-00 was \$10.29 and for State purposes \$6.01 per \$1,000 of valuation.

The amount of taxes levied in 1898-99 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, \$189,454) was \$4,643,894; for State purposes was \$1,719,439; total amount of taxes, \$6,363,333. The estimated revenue for city and county purposes from other sources than taxation was \$1,443,515.

POPULATION in 1890 was 298,997; in 1880 it was 233,959; in 1870 it was 149,473. For 1898 the population is estimated at 350,000.

**SAN JACINTO AND PLEASANT VALLEY IRRIGATION DISTRICT.**—JAS. D. McDIARMID, President.

This district is in Riverside County. The courts have declared that this district was illegally organized. The \$228,000 6 per cent bonds issued by this district, maturing Jan. 1, 1902, are therefore invalidated.

**SAN JOAQUIN CO.**—{ OTTO GRUNSKY, Clerk.  
 { OTTO VON DETTEN, Aud'r.

County seat is Stockton.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Oct. 1, '99.....	\$161,000
<b>COURT HOUSE BONDS—</b>		Tax valuation, real.....	25,125,046
4s, J&J, \$100,000.....	July 1, 1907	Tax valuation, personal.....	4,055,733
<b>HOSPITAL BONDS—</b>		Tax valuation, railroad.....	1,988,096
5s, J&J, \$34,000.....	Jan. 1, 1913	Total valuation 1899.....	31,168,875
<b>JAIL BONDS—</b>		Assessment about 3/4 actual value.	
5s, J&J, \$27,000.....	July 1, 1911	State & co. tax (per M.) '99.....	\$17.50
All above bonds are subject to call at any time on 40 days' notice.		Population in 1890 was.....	28,629
		Population in 1897 (est.)....	28,629



Principal and interest on all bonds payable in gold.  
**INTEREST** is payable at Stockton.  
**TAX FREE.**—All the above bonds are free from taxation.

**SAN JOSE.**—{ C. J. MARTIN, Mayor.  
 } J. W. COOK, Clerk.

This city is in Santa Clara County.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		PARK BONDS—	
5g., Jan., \$5,250, g....\$750 yearly		5g., Jan., \$17,500, g.\$2,500 yearly	
CITY HALL BONDS—		SEWER BONDS—	
5g., Jan., \$52,500, g...7,500 yearly		6g., Jan., \$99,750, g., \$14,250 y'rlly	
HIGH SCHOOL BONDS—		4½, J&D, \$38,000.....1900-1937	
4½, J&D, \$71,250.....1900-1937		(\$1,000 yearly on June 1.)	
(\$1,875 yearly on June 1.)			

**INTEREST** is payable at the office of the City Treasurer and both interest and principal are payable in gold.

**TOTAL DEBT** on Feb. 1, 1899, was \$312,125. The city then had no sinking fund and no floating debt.

**ASSESSED VALUATION** of real estate for 1898 was \$14,335,165; personal property, \$1,707,530; total, \$16,042,695. The total tax rate (per \$1,000) in 1898 was \$23.85. Property is assessed at about ⅔ its actual value.

**POPULATION** in 1890 was 18,060; in 1880 was 12,567. In 1897 the population was 20,475.

**SAN LUIS OBISPO CO.**—J. WHICHER, Clk.

County seat is San Luis Obispo.

LOANS—	When Due.	Tax valuation, real....
COUNTY BONDS—		\$9,616,477
6s, J&J, \$42,000.....1905		Tax valuation, perso'l.. 1,174,460
5s, F&A, 20,000.....1902		Equal. valuat'n, rail'ds. 856,649
5s, M&S, 20,000.....1911		Total valuation 1899...11,647,586
Total debt Mar. 1, 1899.. \$90,500		State & co. tax (p. \$1,000)'99..\$18.50
Sinking fund..... 7,345		Population in 1890 was.....16,072
Net debt Mar. 1, 1899.... 83,154		Population in 1895 (est.)...15,500

**SAN MATEO CO.**—{ M. H. THOMPSON, Clerk.  
 } GEO. BARKER, Auditor.

County seat is Redwood City.

LOANS—	When Due.	Tax valuation, personal..
REFUNDING BONDS—		\$1,536,800
4½s, annually, \$48,000.....1908		Total valuation 1899...13,779,395
Interest payable at Redwood City.		Assessment 66 p. c. actual value.
Total debt Jan. 1, 1900. \$48,000		State & co. tax (p. \$1,000)'99..\$18.20
Tax valuation, real....12,242,595		Population in 1890 was.....10,087
		Population in 1900 (est.)...16,000

**SANTA ANA.**—EDWARD TEDFORD, Clerk.

This city is the county seat of Orange County.

LOANS—	When Due.	Assessed valuation '97..
SEWER BONDS—		\$2,251,000
4½s, g., ..... \$65,000.....		Assessment about ⅔ actual value.
WATER BONDS—		Tax rate (per \$1,000) 1897..\$25.00
..... \$39,000.....		Population in 1890 was .....3,628
		Population in 1898 (est.)...5,300

**SANTA BARBARA.**—W. R. KEARNEY, Tr.

Santa Barbara is in Santa Barbara County.

LOANS—	When Due.	Net debt Mch. 1, 1900...
BOULEVARD BONDS—		\$50,540
5s, Mar., \$49,386.... Mar. 25, 1899		Tax valuation, real.....4,280,063
(part due yearly) to Mar. 25, 1912		Tax valuation, perso'l.... 490,945
OUTFALL SEWER BONDS—		Total valuation 1899...4,774,008
5s, Oct., \$11,987.... Oct. 22, 1899		Assessment is ⅔ actual value.
(part due yearly) to Oct. 22, 1911		Total tax (per \$1,000)'99..\$35.50
Bonded debt Mch. 1, 1900..\$56,900		Population in 1890 was.....5,864
Sinking fund..... 6,360		Population in 1900 (est.)...9,000

**INTEREST** on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

**SANTA CLARA CO.**—{ JOS. A. LOTZ, Treas.  
 } H. A. PFISTER, Clerk.

County seat is San Jose.

LOANS—	When Due.	Tax valuation, person'l..
REFUNDING BONDS.		\$4,444,075
4½s, A&O, \$23,000.... Apr. 13, 1905		Tax valuation, railr'ds. 1,208,292
4½s, J&J, 24,000.... July 1, 1910		Total valuation 1899...51,589,462
4s, F&A, 30,000.... Aug. 19, 1905		Assessment about 3-5 actual value.
4s, A&O, 23,000.... Oct. 23, 1905		State & Co. tax (per M.) '99..\$15.00
Total debt Mch. 1, 1900 \$100,000		Population in 1890 was .....48,005
Tax valuation, real....45,957,095		Population in 1896 (est.)...53,964

**INTEREST** is payable at County Treasurer's office.

**TAX RATE** inside cities and incorporated towns, 1899, \$11.00; and \$15.00 in the country, including road tax.

**OPTIONAL.**—All bonds are subject to call.

**SANTA CLARA COUNTY SCHOOL DISTRICT.**—

8s, Jan., \$1,000.... Jan. 1, 1902	6s, var., \$57,100.....1902 to 1918
7½s, July, 400.... July 1, 1903	Total debt Mch. 1, 1900....\$81,800
7s, var., 19,600.....1900 to 1907	

**SANTA CRUZ.**—

This city is in Santa Cruz County. The city has been in litigation over its 5 per cent refunding bonds (issued April 16, 1894), which it refused to pay, they having been purloined, but on Sept. 28, 1898, the United States Circuit Court held the entire issue of \$360,000 bonds invalid as between the city of Santa Cruz and purchasers of the bonds having notice of the facts constituting their invalidity, but also held that the city was estopped by recitals contained in the bonds, from denying their validity in the case of innocent purchasers for value. Upon this ground the court rendered judgment against the city for the amount of principal and interest due upon such bonds as were purchased upon the faith of recitals contained therein and without notice or knowledge of their invalidity. The municipality received no consideration whatever for these bonds. The United States Circuit Court of Appeals, however, on Dec. 5, 1899, declared that the entire issue was void, on the ground that there was a law in the bonds themselves which the purchasers should have investigated before buying. V. 69, p. 1260. The city is in litigation also over \$225,000 5 per cent water bonds issued Jan. 16, 1889, but in this case having received value for the bonds has been disposed to pay maturing principal and interest, notwithstanding their supposed invalidity. This payment, however, is resisted by certain tax payers.

Recognized debt Oct '98. \$155,293 | Population in 1890 was.....5,596

**TAX FREE.**—Bonds of this city are exempt from taxation.

**SANTA CRUZ CO.**—{ H. H. MILLER, Clerk.  
 } W. H. BIAS, Treas.

County seat is Santa Cruz.

LOANS—	When Due.	Tax valuation, real....
REFUNDING BONDS—		\$8,983,010
4½s, J&D, \$80,000.....1905		Tax valuat'n, personal. 1,123,795
Subject to call.		Tax valuation, railr'ds. 567,208
SCHOOL DIST. BONDS—		Total valuation 1899...10,674,013
6s, 7s, 8s, Jan., \$74,500.....		Assessment about ½ actual value.
Total debt Feb. 1, 1900. \$154,500		State & co. tax (p. \$1,000)'99..\$22.00
School Dist. debt (incl.) 74,500		Population 1890 was.....19,270
		Population 1898 (local est.)..21,250

**INTEREST** is payable at Santa Cruz. Bonds are owned by the State.  
**TAX FREE.**—All bonds issued by this county are tax exempt.

**SANTA ROSA.**—{ J. W. JESSE, Mayor.  
 } C. L. MOBLEY, City Clerk.

This city is in Sonoma County. The contract between the Council and the water works company has been the subject of litigation. See CHRONICLE, Dec. 16, 1899, and Jan. 8, 1898.

LOANS—	When Due.	Net debt Jan. 1, 1898 ..
WATER BONDS—		\$146,483
4s, Dec., \$140,750, g. Dec., '00 to '33		Tax valuation 1898....3,737,055
(\$4,125 due yearly.)		Assessment about ⅔ actual value.
Total debt Jan. 1, 1898...\$148,500		Total tax (per \$1,000)'99..\$20.00
Sinking fund..... 2,017		Population in '97 8,000 to 10,000
		Population in 1890 was.....5,220

**SHASTA CO.**—{ W. O. BLODGETT, Clerk and Auditor.  
 } L. M. DENNIS, Treasurer.

County seat is Redding.

LOANS—	When Due.	Total debt Jan. 1, 1900..
COUNTY BONDS—		\$51,000
7s, J&J, \$4,000.....1900		Tax valuation 1899.....8,078,293
COURT HOUSE & JAIL—		Assessment same as actual value.
5s, F&A, \$47,000.... Feb. 15, 1909		State & Co. tax (per M.) '99..\$24.00
Subject to call at any time.		Population in 1890 was....12,133
Interest is payable at Redding.		Population in 1880 was.... 9,492
		Population 1899 (local est.)..20,000

**SISKIYOU CO.**—{ R. H. DE WITT, Treasurer.  
 } ROBERT RANKIN, Clerk.

County seat is Yreka.

LOANS—	When Due.	Tax valuation, pers'l....
COUNTY BONDS—		\$1,342,947
6s, J&J, \$43,200..... Jan. 1, 1904		Tax valuation, railr'ds. 1,453,752
6s, J&J, 13,000..... June 1, 1910		Total valuation 1899... 8,543,405
Bonds are subject to call.		Assessment about ½ actual value.
Total debt Apr. 1, 1900.. \$56,200		Total tax (per \$1,000)'99 ..\$16.50
Tax valuation, real....5,756,706		Population 1890 was.....12,163
		Population 1900 (est.).....13,000

**TAX FREE.**—All bonds are exempt from taxation.

**SONOMA CO.**—{ S. B. FULTON, Clerk.  
 } E. F. WOODWARD, Treasurer

County seat is Santa Rosa.

LOANS—	When Due.	Tax valuation, pers'l....
RAILROAD BONDS—		\$3,021,338
4½s, A&O, \$137,000.... April, 1906		Tax valuation, railr'ds. 1,813,622
Subject to call at any time.		Total valuation 1899...25,582,921
Bonds are exempt from taxation.		Assessment about ⅔ actual value.
Bonded debt 1899..... \$143,000		State & Co. tax (per M.) '99..\$16.50
Tax valuation, real....20,747,961		Population in 1890 was... 32,721
		Population in 1897 (est.)...37,500

**STOCKTON.**—{ W. B. HARRISON, Mayor.  
 } I. H. ROBINSON, Clerk.

Stockton is in San Joaquin County.

LOANS—	When Due.	Interest is payable at Stockton.
REFUNDING CITY BONDS OF 1883		Total debt Feb. 1, 1900. \$192,250
6s, J&J, \$61,000 July 1, '00 to '03		Total valuation 1899...12,179,260
(\$19,000 due yearly July 1.)		Assessment about ½ actual value.
SEWER & IMP. BONDS OF 1890—		City tax (per \$1,000) 1899 \$16.70
5s, M&S, \$131,250.. Sept. 10, 1900		Population in 1890 was.....14,424
(\$11,750 yearly) to Sept. 10, 1910		Population in 1900 (est.)...20,000

\* The bonds of this city are all payable in gold.

**TAX FREE.**—Bonds of this city are exempt from taxation.

**TEHAMA CO.**—{ WM. A. FISH, Clerk.  
 } H. C. SWAIN, Treasurer.

County seat is Red Bluff.

LOANS—	When Due.	Tax valuation, persona l\$1,711,425
FUNDING BONDS—		Tax valuation, RR's..... 864,135
4s, J&J, 45,000..... Jan. 2, 1915		Total valuation 1899..\$10,443,415
Total debt Jan. 1, 1899.. \$45,000		Assessment about 7-10 actual value.
Sinking fund..... 2,000		State & co. tax (per M.) '99..\$16.50
Net debt Jan. 1, 1899.... 43,000		Population in 1890 was.....9,916
Tax valuation, real....7,867,855		Population in 1899 (est.)...12,000

**INTEREST** is payable at County Treasurer's office.

**TRINITY CO.**—{ R. L. CARTER, Clerk.  
 } R. W. STILLER, Treasurer.

County seat is Weaverville.

LOANS—	When Due.	Net debt Jan. 1, 1900....
COUNTY BONDS—		\$22,400
5s, F&A, \$24,500.....1908		Tax valuation, real.... 1,190,120
Subject to call.		Tax valuation, personal. 287,034
Total debt Jan. 1, 1900....\$24,500		Total valuation 1899...1,463,154
Floating debt..... 1,000		Assessment about ½ actual value.
Total debt..... 25,508		State & Co. tax (per M.) '99..\$31.00
Sinking fund..... 3,107		Population in 1890 was.....3,719
		Population in 1900 (est.)...6,500

**TAX FREE.**—Bonds issued by this county are exempt from taxation.

**INTEREST** is payable at Weaverville.

**TULARE.**—D. S. WOODRUFF, City Clerk.

Tulare is in the county of the same name. The bonds described in the following are issued by the Tulare Irrigation District, consisting of 45,000 acres of land, of which the city forms part.

LOANS—	When Due.	Total debt Jan. 1, 1900. \$500,000
TULARE IRRIGATION DISTRICT BONDS—		Tax valuation 1899.... 327,796
6s, Jan. 1, \$500,000.....1902		Tax rate (per \$1,000) 1899 \$10.00
(\$50,000 due yearly) to 1911		Assessment is ⅔ actual value.
Interest payable at Tulare in gold.		Population 1890 was.....2,697
		Population 1897 (local est.)..3,000

**TAX FREE.**—All of the above bonds are exempt from taxation except as personal property when held by local parties.

**VALLEJO.**—{ J. A. MCINNIS, Chairman Fin Committee.  
 } T. V. COLLINS, Treasurer.

This city is in Solano County.

LOANS—	When Due.	Tax valuation, real....
REDEMPTION BONDS—		\$1,677,895
5s, April, \$28,000.... Apr. 1, 1901		Tax valuation, personal 30,1390
(\$800 due yearly.)		Total valuation 1897... 1,987,285
Interest payable in Vallejo.		Assessment about ½ actual value.
WATER BONDS, 1892—		State, county and school tax
6s, \$162,500.....1900 to 1912		(per \$ 1,000) 1897.....\$16.40
(\$12,500 due yearly on Dec. 1.)		City tax (per \$1,000) '97.... 17.50
Bonded debt Mar. 1, '93..\$217,900		Population 1890 was.....6,343
		Population in 1897 (est.)...8,000

Vallejo's bonds are subject to call at the option of the city.



WHITTIER.—WALTER E. BUTLER, City Clerk.

Table with columns: LOANS—, WATER-WORKS BONDS—, Total debt Mar. 1, 1900, Tax valuation 1899, Assessment about 1/2 actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 (est.)

WOODLAND.—JAS. C. HARLAN, Treasurer.

Table with columns: LOANS—, REFUNDING BONDS—, Tax valuation 1899, City tax (per \$1,000) 1899, Population in 1890 was, Population in 1880 was, Population in 1900 (est.)

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in California which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population 1890

\* Later estimate of population.

State of Oregon.

ITS DEBT, RESOURCES, ETC.

Table with columns: Description, Date

\* The Legislature does not always canvass the vote for Governor immediately upon its meeting, and the Governor's term runs until his successor is declared elected.

Legislature meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate.

HISTORY OF DEBT.—For history of Oregon's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 147.

To-day Oregon practically has no debt. There are some little left-over lots that go by that name, in the aggregate amounting to \$1,829,79, which the State is ready and would be very glad to pay, but cannot get them in. Interest on these ceased prior to December 31, 1896.

On January 1, 1900, \$12,809 of general fund and \$32,946 of Scalp County fund warrants were outstanding, in addition to which there are \$36,344 of swamp land warrants, payable out of the proceeds of sales of swamp lands, redeemable on call of the Treasurer. On Jan. 1, 1900, the amounts held in the irreducible trust funds was as follows: School fund, \$3,199,302; Agricultural College fund, \$140,694, and University fund, \$101,398.

VALUATION.—The gross valuation according to the returns of the county boards of equalization for 1899 was \$128,373,108; exemptions, \$3,090,229; net taxable valuation, \$120,282,879. State tax rate (per \$1,000), 1899 was \$6.30.

DEBT LIMITATION.—Oregon framed and adopted its Constitution in 1857. It is quite a notable fact that the people of the State are to-day living under that instrument in the precise form in which it was originally adopted, for there never has been an amendment made to it. The provisions with respect to debt limitation will be found on pages 150 and 151 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:

Table with columns: Year, Population

CITIES, COUNTIES AND TOWNS IN THE STATE OF OREGON.

NOTE.—For places not given in alphabetical order among the following statements, see "additional statements" at the end of this State.

ASTORIA.—Astoria is in Clatsop County.

Table with columns: LOANS—, STREET BONDS—, WATER BONDS—, FUNDING BONDS—, REFUNDING BONDS—

Table with columns: Total valuation 1898, Tax valuation about 1/2 actual val., City tax (per M.) '99, Total tax (per \$1,000), Population in 1890 was, Population in 1895 (est.)

BAKER CITY.—W. H. BENTLEY, Auditor.

Table with columns: County seat of Baker County, Bonded debt Apr. 1, 1900, Water debt (included), Tax valuation 1899, Total tax (per \$1,000) 1898, Population in 1890 was, Population in 1900 (est.)

CLACKAMAS CO.—JACOB SHADE, Treasurer.

Table with columns: Oregon City is the county seat, County has no bonded debt, Floating debt Oct. 1, '99, Cash and other assets, Net debt Oct. 1, 1899, Assessed valuation 1899, Tax rate (per \$1,000) '99, Population in 1890 was, Population in 1898 (est.)

CLATSOP CO.—Astoria is the county seat.

Table with columns: County has no bonded debt, Floating debt Jan. 1, 1900, Cash in various funds, Tax valuation 1899, State, Co. & Sch. tax (p. M) '99, Population in 1890 was

JACKSON CO.—GUS NEWBURY, Clerk.

Table with columns: Jacksonville is the county seat, Total debt ct. 1, 1899, Assessed valuation '99, Assessment about 1/2 actual value, State & Co. tax (per M.) '98, Population in 1890 was, Population in 1895 was

KLAMATH CO.—C. H. WITHROW, Clerk. H. VAN VALKENBURG, Treasurer.

Table with columns: County seat is Klamath Falls (Linkville), Float'g debt Oct. 1, 1899, Interest, additional, Tax valuation, 1899, Assessment about 1/2 actual value, State tax (per \$1,000) 1899, County tax (per \$1,000), Average school tax, Population in 1890 was, Population in 1900 (est.)

LAKE COUNTY.—County seat is Lakeview.

Table with columns: County has no bonded debt, Floating debt Oct. 1, '99, Tax valuation 1899, Assessment about 1/2 actual value, State & Co. tax (per M.) '98, Population in 1897 (est.), Population in 1890 was, Population in 1895 was

MULTNOMAH CO.—W. H. POPE, Auditor.

Table with columns: County seat is Portland, County has no bonded debt, Float'g debt Jan. 1, 1900, Cash on hand, Net debt Jan. 1, 1900, Assessed valuation '99, State & Co. tax (per M.) '99, Co. school tax (per \$1,000), Population in 1890 was, Population in 1900 (est.)

OREGON CITY.—C. D. LATOURETTE, Mayor. BRUCE C. CURRY, Recorder.

Table with columns: This city is situated in Clackamas Co., LOANS—, CITY BONDS—, WATER-WORKS BONDS—, Total debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000) 1898, Population in 1890 was, Population in 1880 was

\* Oregon City's limits have recently been enlarged and the population in 1898 was estimated at 5,000.

INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—H. L. FENTON, Treasurer.

Table with columns: County seat is Dallas. County has no bonded debt, Float'g debt Feb. 1, 1900, Tax valuation, real, Tax valuation, pers. & RRs., Tax valuation '98, Total valuation 1899, State & Co. tax (per M) '99, County school tax (per M), Population in 1899 was

PORTLAND.—A. N. GAMBELL, Auditor.

Portland is the county-seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June, 1891.

Table with columns: LOANS—, BOULEVARD BONDS—, BRIDGE BONDS—, CITY HALL BONDS—, FERRY BONDS—, FUNDING BONDS—, LIGHT BONDS—, LOANS—, IMPROVEMENT BONDS—, PARK BONDS—, WATER BONDS—, GENERAL BONDS—

\* These bonds are payable, principal and interest, from the water rates, not from taxation.

INTEREST on the general bonds due in 1910 is payable by Blair & Co., New York; on the general bonds due June 1, 1921, the boulevard bonds and the park bonds, at the Chemical National Bank, New York; on the light bonds in New York; on the water bonds due in 1921 in Chicago; on all other bonds in Portland.

GOLD PAYMENT.—Both principal and interest are payable in gold. TOTAL DEBT.—The city's bonded debt on Jan. 1, 1900, was \$5,423,306, including the water debt of \$3,150,000; sinking fund, \$55,714; net debt, \$5,372,622.

DEBT LIMITATION.—Portland's charter limits the city's debt to the present debt, and floating or warrant debt is prohibited.

ASSESSED VALUATION in 1899 was \$28,567,611, property being assessed at about 30 per cent of its actual value; city tax (per \$1,000) was \$8.00; total tax (per \$1,000) \$36.00.

WATER WORKS.—The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1900, was \$3,906,818.



**POPULATION.**—The population in 1890 was 46,385; in 1880 was 17,577. The total population of Portland, East Portland and Albina in 1890 was 62,046; in 1895 it was 81,342. In 1900 (est.) 90,000.

**PORTLAND SCHOOL DISTRICT.**—H. S. ALLEN, Clerk.

LOANS—	When Due.	6s, .....	\$10,000.....	1916
RIVER IMP. BONDS (gold)—				
6s, .....	1902	Bonded debt Jan. 10, 1900.	\$130,000	
6s, .....	1913	School tax (per \$1,000) 1900.	\$4,800	
(Optional 1902.)				

**PORT OF PORTLAND.**—C. RANDOLPH, Cl'k.

The Port of Portland was incorporated in 1891 and given authority to issue bonds to the amount of \$500,000 for river and harbor improvements. Its limits include the consolidated City of Portland and all but about one-tenth of the territory in Multnomah County. The debt Aug. 1, 1899, was as follows.

LOANS—	When Due.	Tax valuation 1899....	\$42,684,674
RIVER IMP. BONDS (gold)—		Assessm't 35 to 40 p. c. act'l value.	
5s, J&J, \$350,000.....	Jan. 1, 1922	Port tax (per \$1,000) 1899....	\$1,500
Interest is payable at Portland.			
Total debt Aug. 1, 1899..		Population 1899 (est.).....	97,000

**SALEM.**—This city is in Marion County.

LOANS—	When Due.	Bonded debt Mar. 1, 1900	\$220,181
FUNDING BONDS (gold)—		Floating debt.....	13,000
....., semi-an., \$60,000.....	1914	Total debt Mar. 1, 1900..	233,181
4s, A&O, 65,000.....	Oct., 1909	Tax valuation 1898.....	1,961,801
(Subject to call before maturity.)			
STREET IMPROVEMENT BONDS—		Total tax (per \$1,000) '99....	\$38,000
6s, .....		Population in 1890 was....	10,000
		Population 1899 (est.).....	13,000

**THE DALLES.**—

The Dalles (corporate name, Dalles City) is in Wasco County.

LOANS—	When Due.	Total debt Mar. 1, 1900..	\$157,000
CITY BONDS—		Water debt (included)....	100,000
6s, .....	May 1, 1920	Cash in treas'y Mar 1, '00 (abt)	11,000
WATER BONDS—(Gold)—		Tax valuation 1899.....	1,102,476
6s, .....	1905-1915	Real valuation.....	3,500,000
(\$25,000 due every 5 yrs. in Mar.)			
REFUNDING BONDS—		Total tax (per \$1,000) '98..	\$32,900
4s, g. M&S, \$25,000.....	Mar., 1920	Population in 1890 was.....	3,029
		Population in 1900 (est.)....	5,000

**UMATILLA CO.**—B. S. BURROUGHS, Clerk.

County seat is Pendleton.	County has no bonded debt.	Total tax (per M) 1898....	\$20,000
Floating debt Jan. 1, '98.	\$185,000	Population in 1890 was.....	13,381
Tax valuation 1899.....	6,889,038	Population in 1897 (est.)....	13,609

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding several counties and other civil divisions in Oregon which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

	Bonded debt.	Floating debt.	Assessed valuat'n.	Tax rate.	Popula'n 1890.
Corvallis (city) Benton Co. ....	\$17,000	\$553,000	\$32,000	1,527	
Heppner, Morrow Co. ....	\$20,000	366,508	40,000	*1,200	
Klamath Falls, Klam. Co. ....	10,000	4,800	122,364	40,000	600
Medford, Jackson Co. ....	20,000	25,000	360,000	40,000	1,196

\* Later estimate of population.

**State of Washington.**

ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act March 2, 1853) - March 2, 1853  
 Admitted as a State (Act. Feb. 22, 1889) - Nov. 11, 1889  
 Total area of State (square miles) - 69,994  
 State Capital - Olympia  
 Governor (term ends Wed. after 2d Mon. Jan. '01) - J. R. Rogers  
 Secretary (term ends Wed. aft. 2d Mon. Jan. '01) W. D. Jenkins  
 Treasurer (term ends Wed. aft. 2d Mon. Jan. '01) C. W. Young

**STATE DEBT.**—The Washington State debt is described in detail below. The North American Trust Co. is now (1900) the New York fiscal agent for the State of Washington.

LOANS	Interest.	Principal.	Outstand'g.
NAME AND PURPOSE.	P. O. Payable.	When Due.	
Funding, April 1, 1890, gold.	3 1/2g. Apr. 1	Apr. 1, 1905	\$220,000
School fund bonds, 1899.....	3g.	1919	500,000

All bonds subject to call at any time.

INTEREST is payable at the office of the State Treasurer in Olympia.

**TOTAL DEBT.**—The total bonded debt on March 1, 1900, was \$220,000 (not including the \$500,000 bonds issued for investment of the Permanent School Fund), and the floating debt on July 1, 1899 was \$1,472,983.

**ASSESSED VALUATION.**—The assessed valuation, equalized by State board, for 1899 of real estate was \$172,129,311; personal property, \$36,507,245; railroads, \$20,500,983; total, \$229,137,539. The following statement shows the total assessed valuation of the State for the years indicated. The tax rate (per \$1,000) for 1899 was \$6.65, including \$3.75 for school purposes.

Years.	Assessment.	Years.	Assessment
1899.....	\$229,137,539	1891.....	\$273,642,099
1898.....	226,996,294	1890.....	217,595,739
1897.....	226,130,784	1885.....	50,484,437
1896.....	204,677,668	1880.....	23,708,587
1895.....	204,190,377	1875.....	14,569,156
1894.....	212,430,511	1870.....	10,642,863
1893.....	284,078,122	1860.....	4,394,735
1892.....	319,016,341		

**DEBT LIMITATION.**—Like so many of the younger States, Washington has taken a conservative position with respect to State and municipal indebtedness. The provisions of the Constitution with reference to creating debt are so comprehensive and plain that it is necessary to do no more than copy the sections relating to the subject.

FIRST, with reference to the State, there are three sections: the first limits the debt, the second names exceptions to the limit and the third

provides the method in which additional debt may be created. These sections are all found in article 8, and were given in the STATE AND CITY SUPPLEMENT of April, 1895; page 152.

SECOND, Counties, Cities, Towns &c. are more rigorously guarded. The whole system as to municipalities is found in section 6 of article 8, though section 7 is also important, as it forbids counties, cities &c. giving money or loaning credit to any corporation &c. Sections 6 and 7 will be found on page 152 of the April, 1895, SUPPLEMENT.

**POPULATION OF STATE.**—The full record of population of Washington as far back as it goes is given in the following.

1899 (est.).....	450,000	1890.....	349,390	1870.....	23,955
1892.....	395,589	1880.....	75,116	1860.....	11,594

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

NOTE. For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State.

**ANACORTES.**—J. W. LOWMAN, Treasurer.

LOANS—	When Due.	Population in 1890 was.....	1,131
This city is in Skagit County.		Population in 1900 (est.).....	1,600
WARRANTS OUTSTANDING.....	\$89,000	School District Debt—	
Total debt Feb. 1, 1900....	89,000	Bonded debt Feb. 1, 1900.	\$40,000
Tax valuation 1899.....	475,000	Floating debt.....	20,000
City tax (per \$1,000) 1899.	\$10.00	Total debt.....	60,000
Total tax (per \$1,000).....	\$44.00		

**BALLARD.**—F. M. DE MOSS, Treasurer.

LOANS—	When Due.	Tax valuation 1899 (abt.)	\$800,000
This city is in King County.		Real valuation (about).....	2,000,000
WATER AND LIGHT BONDS—		Population in 1890 was.....	1,173
6s, g. J&J, \$46,000, g. Jan. 1, 1915		Population in 1900 (est.)....	4,500
Total debt Jan. 1, 1900....	\$70,500		

**CHEHALIS COUNTY.**—{ C. N. WILSON, Treas. }  
 { J. A. SELLS, Auditor. }

LOANS—	When Due.	Tax valuation, pers'l....	\$1,006,267
County seat is Montesano.		Tax valuat'n, railroads.....	403,440
FUNDING BONDS—		Total valuation 1899....	5,462,931
6s, Nov., \$85,000.....	Nov. 1, 1911	State & Co. tax (per M.) '99.	\$19,200
Bonded debt Jan., 1900.	\$85,000	Population in 1892 was....	9,538
Floating debt.....	38,692	Population in 1890 was....	9,249
Total debt Jan. 1, 1900..	123,692		
Tax valuation, real.....	4,053,224		

INTEREST is payable at the Chemical National Bank, New York.

TAX FREE.—Bonds of this county are exempt from taxation.

**CLALLAM CO.**—THOS. T. ALDWELL, Auditor.

LOANS—	When Due.	Cash on hand.....	\$13,740
County seat is Port Angeles.		Net debt July 1, 1899....	307,418
FUNDING BONDS—		Tax valuation, real.....	2,114,533
7s, Dec. 31, \$14,000.....	Dec. 31, 1912	Tax valuation, personal.....	190,905
ROAD BONDS—		Total valuation 1899.....	2,305,433
6s, M&N 15, \$90,000g. May 15, 1911		Assessment abt. 45% actual value.	
6s, J&D, 10,000g. June 1, 1912		State & co. tax (per 1,000) '99.	\$30,100
Subject to call 1901 and 1902.			
Bonded debt July 1, '99..	\$114,000	Population in 1890 was.....	2,771
Floating debt.....	207,158	Population in 1880 was.....	638
Total debt.....	321,158	Population in 1898 (est.)....	7,000

TAX FREE.—All bonds are exempt from taxation.

**CLARKE CO.**—A. J. COOK, County Auditor.

LOANS—	When Due.	Total debt July 1, 1899..	\$197,264
County seat is Vancouver.		Cash on hand.....	36,194
COURT HOUSE BONDS—		Net debt July 1, 1899....	161,040
6s, May 15, \$40,000.....	May 15, 1911	Tax valuation, real.....	3,534,640
Subject to call after 10 years.			
FUNDING BONDS—		Tax valuation, personal.....	509,400
6s, J&D, \$45,000.....	Dec. 1, 1909	Tax valuation, railroads.....	38,400
Subject to call after 10 years.			
6s, g., J&D, \$10,000g. Dec. 1, 1901		Total valuation 1899....	4,052,440
6s, g., J&D, 15,000g. Dec. 1, 1906		State & co. tax (per M.) '99.	\$12,000
6s, g., J&D, 25,000g. Dec. 1, 1911		Population in 1892 was....	11,526
6s, g., J&D, 61,000g. Dec. 1, 1916		Population in 1890 was....	11,709
		Population in 1897 about....	14,000

INTEREST on Court House bonds is payable in Olympia; on the funding bonds due 1909 in Chicago, and on all others in New York City.

TAX FREE.—All the above bonds are exempt from taxation.

**COLFAX.**—H. H. McCORD, Clerk.

Colfax is in Whitman County. The city owns property valued on January 1, 1899, at \$74,770.

LOANS—	When Due.	Total debt.....	\$99,803
MUNICIPAL PURPOSES—		Cash on hand.....	5,406
6s, F&A, \$30,000.....	Feb. 1, 1912	Net debt Jan. 1, 1899....	94,397
WATER WORKS—		Tax valuation 1898.....	844,730
6s, F&A, \$47,000.....	Feb. 1, 1912	State & Co. tax (per M.) '98.	\$14,000
Bonded debt Jan. 1, 1899	\$77,000	City tax (per \$1,000) '98....	\$11,000
Floating debt.....	22,803	Population in 1890 was.....	1,649
		Population in 1899 was.....	2,800

**COLUMBIA CO.**—H. E. GILHAM, Auditor.

LOANS—	When Due.	Tax valuation, personal.	\$891,755
County seat is Dayton.		Tax valuation, railroads.....	290,690
Bonded debt July 1, '99..	\$38,000	Total valuation 1899....	3,910,755
Floating debt.....	48,855	Tax rate (per \$1,000) 1899....	\$21.54
Total debt.....	86,855	Population in 1890 was.....	6,709
Sinking fund assets.....	27,812	Population in 1900 (est.)....	8,500
Net debt July 1, 1899....	59,043		
Tax valuation, real.....	2,728,130		

**COWLITZ CO.**—J. H. WOOD, Auditor.

LOANS—	When Due.	Tax valuation, real....	\$2,787,119
County seat is Kalama.		Tax valuation, personal.....	292,285
COUNTY BONDS—		Tax valuation, railroads.....	190,512
6s, .....	\$56,000.....	1917	
Subject to call after 1907.			
Bonded debt July 1, 1898	\$56,000	Total valuation 1899....	3,269,916
Floating debt.....	3,369	State & co. tax (per M.) '97.	\$23,850
Total debt.....	59,369	Population in 1892 was....	6,751
Cash on hand.....	2,825	Population in 1890 was....	5,917
Net debt July 1, 1898....	56,544	Population in 1897 about....	9,000

**EVERETT.**—{ JAMES E. BELL, Mayor. }  
 { J. HUNSAKER, Treasurer. }

This city is in Snohomish County.



LOANS—	When Due.	Total debt Feb. 22, 1900. \$140,500
SEWER BONDS—		Cash in treasury..... 36,000
5s, g., F&A, \$60,000.	Feb. 1, 1920	Tax valuat'n, 1899 (abt.) 2,000,000
Bonded debt Feb., 1900.	\$111,500	Total tax (per \$1,000) 1899. \$32.00
Floating debt (about)....	29,000	Population in 1900 about.... 9,500

**FAIR HAVEN.**—{ L. N. GRIFFIN, Mayor.  
H. L. MERRILL, Clerk.

This city is in Whatcom County.

LOANS—	When Due.	Taxes, etc., due..... \$174,336
MUNICIPAL BONDS—		Net debt Mar. 10, 1897.. 191,916
6s, J&J, \$225,000, g....	July 1, 1911	Total valuation 1899.... 2,152,795
Int. payable at Chase Nat. B'k, N. Y.		Total tax rate (per \$1,000) \$32.00
Bonded debt Mar. 10, '97.	\$225,000	Population in 1890 was..... 4,076
Floating debt.....	141,252	Population in 1896 about.... 4,000
Total debt.....	366,252	

TAX FREE.—All bonds are exempt from taxation.

**JEFFERSON CO.**—M. M. SMITH, Auditor.

County seat is Port Townsend. This county has entered into an agreement with its bondholders whereby the interest on bonds outstanding was reduced from 6 per cent to 4 per cent for a term of five years from January 1, 1898.

LOANS—	When Due.	Equal'd valuation, real \$2,273,886
COURT HOUSE & ROAD		Equal'd valuation, pers. 277,950
6s, Jan., \$225,000....	Jan. 1, 1911	Equal'd valuation, RR.. 80,210
Bonded debt July 1, 1899.	\$225,000	Total valuation, 1899.. 2,632,046
Floating debt.....	210,028	State and County tax
Total debt.....	435,028	(per \$1,000) 1898.... 18.96
Cash on hand.....	81,782	Population in 1892 (est).... 7,400
Net debt July 1, 1899....	353,246	Population in 1890 was..... 8,368

**KING COUNTY.**—CHAS. F. WHITTLESEY, Treas.

County seat is Seattle.

LOANS—	When Due.	Total debt..... \$726,428
COURT HOUSE BONDS—		Cash on hand..... 55,167
6s, J&J, \$200,000....	July 1, 1929	Net debt July 1, 1899.. 671,259
Subject to call after July 1, 1909		Tax valuation real.... 35,809,599
FUNDING BONDS—		Tax valuation pers'al.. 7,013,383
5s, M&S, \$113,000....	Mar. 1, 1919	Tax valuation, railroad 2,205,760
Subject to call after Mar. 1, 1909		Total valuation 1899.. 45,026,742
State & co. tax (per M.) '98.	\$11.00	State & co. tax (per M.) '99. \$12.50
Bonded debt July 1, 1899.	\$313,000	Population in 1890 was.... 63,989
Floating debt.....	413,426	Population in 1899 (est.)... 85,000

INTEREST is payable at the Nat. Park Bank, N. Y. and at Seattle.

**KITTITAS CO.**—J. P. FOGARTY, Auditor.

County seat is Ellensburg.

LOANS—	When Due.	Total debt Feb. 1, 1900. \$195,000
COUNTY BONDS, 1895—		Tax valuation, real.... 2,694,736
6s, J&J, \$117,000....	1915	Tax valuation, person'l. 1,201,262
Subject to call after 1905		Tax valuation, railroads. 752,144
FUNDING BONDS, 1892—		Total valuation 1899.... 4,648,142
6s, ann., \$78,000....	Mar. 1, 1912	State & Co tax (p. M.) '99. \$16.00
Subject to call after Mar. 1, 1902		Population in 1890 was.... 8,777
		Population in 1900 (est.)... 10,000

**KLICKITAT CO.**—JAS. W. BUTLER, Auditor.

County seat is Goldendale.

LOANS—	When Due.	Cash on hand..... \$26,463
FUNDING BONDS—		Net debt July 1, 1899.... 72,837
6s, J&J, \$68,200 g....	1900 to 1916	Tax valuation, real.... 1,662,148
Payable part yearly on Jan. 1.		Tax valuation, person'l.. 705,721
6s, J&J, \$25,000, g....	July 1, 1916	Total valuation 1899.... 2,367,869
Bonded debt July 1, '99.	\$93,200	Total tax rate (per M.) '99. \$19.00
Floating debt.....	6,100	Population in 1890 was.... 5,167
Total debt.....	99,300	Population in 1899 about.... 8,000

**LEWIS COUNTY.**—J. M. TRAUGHBER, Aud'r.

County seat is Chehalis.

LOANS—	When Due.	Cash in treasury..... \$17,762
COUNTY BONDS—		Net debt Jan. 1, 1900.... 203,663
5½s, J&J, \$100,000....	1903-1912	Ditch debt (additional).. 18,594
(\$10,000 due yearly on Jan. 1.)		Tax valuation 1899.... 4,961,972
Bonded debt Jan. 1, 1900.	\$100,000	Sta. & co. tax (p \$1,000) '97. \$20.00
Floating debt.....	121,426	Population in 1890 was 11,499
Total debt.....	221,426	Population in 1897 about.. 16,000

**LINCOLN CO.**—J. W. ANDERSON, Auditor.

County seat is Davenport.

LOANS—	When Due.	Tax valuation, pers'l... \$1,752,485
FUNDING BONDS—		Tax valuation, railr'ds. 777,305
6s, Sept., \$60,000....	June 1, 1912	Total valuation 1899... 6,417,569
6s, Sept., 20,000....	Sept. 1, 1912	State & Co. tax (per M) '99 \$14.00
Interest payable at New York.		Population in 1890 was.... 9,312
Bonded debt July 1, '99.	\$80,000	Population in 1898 (est.)... 14,000
Tax valuation, real.....	3,887,779	

**MASON CO.**—A. L. BELL, Auditor.

County seat is Shelton. County has no floating debt.

Bonded debt July 1, '99.	\$24,000	State & co. tax (per M.) '99.. \$24.27
Tax valuation, real....	1,382,884	Population in 890 was.... 2,826
Tax valuation, personal.	122,752	Population in 1900 (est.)... 3,500
Total valuation 1899....	1,505,636	

**NEW WHATCOM.**—{ E. E. HARDIN, Mayor.  
FRANK WILSON, Auditor.

This is the county seat of Whatcom County.

LOANS—	When Due.	Floating debt..... \$40,000
GENERAL MUNICIPAL BONDS—		Total debt Feb. 1, 1900.. 517,000
6s, Var., \$237,000 g....	1911-12-13	Tax valuation 1899.... 2,875,000
FUNDING BONDS—		City tax rate (per M) '99.... \$15.75
5s, M&N, \$57,000....	May 1, 1912	Total tax rate (per \$1,000)... 28.49
WATER BONDS 1893—		Population in 1890 was... 4,059
5½s, A&O, \$183,000 g.	Apr. 1, 1913	Population in 1900 (esti'd)... 10,000
Bonded debt Feb. 1, 1900.	\$477,000	

OPTIONAL.—The \$183,000 of water-works bonds are optional at the rate of \$25,000 yearly after ten years from date.

INTEREST is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

**NORTH YAKIMA.**—W. H. REDMAN, Mayor.

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

LOANS—	When Due.	Bonded debt Mar. 1, 1900 \$90,000
FUNDING BONDS—		Floating debt..... 3,000
6s, J&D, \$30,000....	Dec. 1, 1915	Tax valuation 1899..... 1,004,740
SEWERAGE SYSTEM—		Total tax (per \$1,000) '99.. \$41.00
6s, M&N, \$60,000....	Nov. 2, 1911	Population in 1890 was.... 1,535
Interest payable in New York.		Population in 1900 (est.).... 4,000

**OKANOGAN CO.**—FRED. PFLAEGING, Auditor.

County seat is Conconully.

County has no bonded debt.		Equal valuation, pers'al. \$587,849
Floating debt July 1, '99.	\$137,052	Equal valuation, railr'ds. 101,617
Cash in treasury.....	14,535	Total valuation 1899.... 1,016,575
Net debt July 1, 1899....	123,517	State & co. tax (p. \$1,000) '99. \$23.00
Equal'd valuation, real... 327,109		Population in 1890 was..... 1,467

**OLYMPIA.**—C. S. REINHART, Mayor.

Olympia is situated in Thurston County.

LOANS—	When Due.	Floating debt..... \$73,000
FUNDING BONDS—		Total debt Aug. 17, 1898. 273,000
6s, J&J, \$45,000, g....	July 1, 1920	Tax valuation 1897.... 2,102,000
Subject to call after July 1, 1910		Total tax (per \$1,000) '97 27.00
6s, A&O, \$155,000, g.	Oct. 1, 1911	Population in 1884 was..... 1,232
Interest is payable in New York.		Population 1890 was..... 4,698
Bonded debt Aug. 17, '98	\$200,000	Population 1898 (est.).... 4,800

TAX FREE.—All bonds issued by this city are exempt from taxation.

**PACIFIC CO.**—J. H. DALTON, Auditor.

County seat is South Bend.

LOANS—	When Due.	Floating debt..... \$35,000
REFUNDING BONDS—		Total debt Mar. 1, 1900.. 68,000
6s, Nov., \$33,000....	Nov. 1, 1901	Tax valuation 1899.... 2,127,712
Subject to call before maturity.		State & Co. tax (per M) '99. \$22.00
Bonded debt Mar. 1, 1900.	\$33,000	Population in 1900 about.... 6,500

INTEREST is payable at the Bank of North America.

**PIERCE CO.**—W. D. C. SPIKE, Auditor.

The county seat is Tacoma. [The floating debt below has all been called for payment.]

LOANS—	When Due.	Bond. debt Jan. 1, 1900. \$741,000
FUNDING BONDS, GOLD—		Floating debt..... 56,266
6g, Apr. 2, \$293,000, g....	1914	Total debt Jan. 1, 1900. 797,266
Optional after 1904.		Tax valuation, real.... 25,109,995
6s, June, \$200,000....	June 1, 1911	Tax valuation, personal 3,981,414
Subj't to call after June 1, 1901		Tax valuation, railroad 1,307,454
FUNDING BONDS, GOLD—(Con.)—		Total valuation 1899... 30,398,873
5s, May, \$200,000....	May 2, 1912	State & Co. tax (per M) '99. \$13.10
6s, June, 25,000....	Dec. 1, 1910	Population in 1890 was.... 50,940
6s, June, 23,000....	Dec. 1, 1911	Population 1895 (est.).... 69,385
Subject to call after 10 years.		

INTEREST and principal are payable at the Chase National Bank, New York.

TAX FREE.—Bonds are exempt from taxation when held by parties not residing in the State.

**PORT ANGELES.**—J. A. SMITH, City Clerk.

County seat of Clallam County. About \$100,000 of street grading and other warrants heretofore included in floating debt have been declared illegal.

Bonded debt Jan. 1, 1900.	\$86,000	Tax valuation, personal... \$54,554
Floating debt.....	130,716	Total valuation 1898.... 620,112
Total debt.....	216,716	City tax (per \$1,000) '99... \$22.50
Sinking fund.....	15,000	Total rate (per \$1,000) '98.. 48.30
Net debt Jan. 1, 1900....	201,716	Population 1899 about..... 2,500
Tax valuation, real.....	565,558	

**PORT TOWNSEND.**—{ F. W. HASTING, Mayor.  
T. S. SMITH, Clerk.

This city is situated in Jefferson County.

LOANS—	When Due.	Total debt Mar. 1, 1900.. \$155,000
CITY BONDS—		Total valuation 1896.... 1,663,000
6s, J&J, \$85,000 g....	July 1, 1911	City tax (per \$1,000)..... \$7.80
FUNDING BONDS—		Average school tax. .... 3.00
6s, M&N, 13,500....	Dec. 1, 1915	Total tax (per \$1,000) '98... 30.95
Int. paid by Laidlaw & Co., N. Y.		Population in 1890 was.... 4,558
Bonded debt Mar. 1, 1900	\$106,000	Population in 1899 (est.).... 6,000
Floating debt.....	49,000	

**SEATTLE.**—{ T. J. HUMES, Mayor.  
FRANK H. PAUL, Comptroller.

Seattle is situated in King County.

LOANS—	When Due.	LOANS—	When Due.
CONDEMNATION AWARD BONDS—		SEWER BONDS—	
5s, g, A&O, \$220,000 g.	Apr. 1, 1912	5s, g., J&J, \$190,000 g.	July 1, 1912
FUNDING BONDS—		5s, g., J&J, 250,000 g.	July 1, 1913
5s, J&J, \$460,000....	July 1, 1911	SEWER TUNNEL BONDS—	
5s, g, A&O, \$135,000 g.	July 1, 1913	5s, g., J&J, \$95,000 g.	July 1, 1913
5s, g, J&J, \$495,000 g.	July 1, 1913	WATER BONDS—	
GENERAL BONDS—		5s, g, J&J, \$205,000 g.	July 1, 1912
5s, g, A&O, \$240,000 g.	Apr. 1, 1912	WATER AND SEWER BONDS—	
JUDGMENT BONDS—		5g, J&J, \$955,000 g....	July 1, 1910
5s, g, A&O, \$275,000 g.	Apr. 1, 1912		

INTEREST is payable in New York, and also at the office of the City Treasurer in Seattle. All interest is provided for by special tax levy.

TAX FREE.—All the bonds issued by this city are tax exempt.

TOTAL DEBT.—The following statement shows Seattle's bonded debt, including the water debt, the floating debt and the total city debt on each date named. The bonded debt Sept. 1, 1899, was \$3,520,000.

	Jan. 1, 1900	Jan. 1, 1899.	Jan. 1, 1898.
Bonded debt.....	\$3,520,000	\$3,525,000	\$3,530,000
Floating debt (judgments).	16,712	.....	.....
Total.....	\$3,536,712	\$3,525,000	\$3,530,000
Water debt (included)....	\$1,050,000	\$1,050,000	\$1,050,000

ASSESSED VALUATION.—The city's assessed valuation and total tax rate has been as follows.

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1899	\$26,563,955	\$5,699,337	\$32,263,292	\$27.50
1898	26,087,663	5,479,054	31,566,717	22.50
1897	25,890,887	4,823,741	30,714,628	24.50
1896	27,026,055	4,106,579	31,132,634	26.85
1895	26,988,114	3,979,724	30,967,838	33.10
1891	33,386,755	6,239,740	44,626,495	.....
1890	.....	.....	26,340,000	.....

CITY TAX rate (per \$1,000) for 1899 in the "old limits" was \$9.00; in the "new limits" it was \$7.50. The total tax given above for 1899 is for the "old limits."

POPULATION.—The population in 1890 was 42,837; in 1880 was 3,533; in 1900 (estimated) 95,000.

**SEATTLE SCHOOL DISTRICT No. 1.**—

This school district is in King County and includes the city of Seattle.

Bond. debt Feb. 23, 1900	\$750,000	Value of school prop'ty	\$750,000
Tax valuation, 1899....	32,263,292	Population 1900 (est'd)	85,000
School tax (per \$1,000) '99..	\$6.00		



SKAGIT COUNTY.—GRANT NEAL, Auditor.

Table with columns: County seat is Mount Vernon, LOANS—When Due, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1899, Real valuation (about), Total tax (per \$1,000) '98, Population in 1890 was, Population in 1898 (est.).

SNOHOMISH CO.—T. E. HEADLEE, Auditor.

Table with columns: County seat is Everett, LOANS—When Due, Cash on hand, Net debt July 1, 1899, Tax valuation, real, Tax valuation, pers'l, Tax valuation, railroads, Total valuation 1899, State & co. tax (per M.) '98, Population in 1890 was, Population in 1896 (est.).

SPOKANE.—VICTOR M. SMITH, Comptroller.

Table with columns: This city is situated in Spokane County, LOANS—When Due, Total debt, Sinking fund, Cash on hand, Net debt Jan. 1, 1900, Improvem't bonds (ad'l), Water warrants (adit'l), Tax valuation, real, Tax valuation, pers'l, Total valuation 1899, City tax rate (p. \$1,000) '99, Total tax rate (per \$1,000), Value of water-works, Population in 1890 was, Population in 1900 (est.).

\*Improvement bonds are not considered city debt, being payable by special assessment. Cash on hand for payment of these bonds amounted Jan. 1, 1900, to \$22,113.

INTEREST and principal of the bonds are payable in gold at the office of the United States Mortgage & Trust Co., New York.

SPOKANE CO.—H. H. HUBBARD, Auditor.

Table with columns: County seat is Spokane. [An issue of \$200,000 4 1/2s to fund outstanding warrants is being advertised.] LOANS—When Due, Bonded debt July 1, '99, COURT HOUSE & JAIL BONDS—'93, FUNDING BONDS—1892-3, State & co. tax (per M.) '99, Population in 1890 was, Population in 1899 (est.).

SPRAGUE.—M. CLINTON, Treasurer.

Sprague is in Lincoln County. The reduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific R.R. shops. Instead of re-building in Sprague the new shops were located at Spokane.

Table with columns: LOANS—When Due, Total debt April 1, 1899, ELECTRIC-LIGHT AND WATER—, Total valuation 1895, Total valuation 1898, Total tax 1896 (per \$1,000), Population in 1890 was, Population in 1899 (est.).

INTEREST is payable in Boston, Mass.

STEVENS CO.—D. C. ELY, Auditor.

County seat is Colville. A portion of this county has been taken to form the new Ferry County.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1899, State, county, school and road tax (per \$1,000) 1899, Population in 1890 was, Population in 1900 (est.).

TACOMA.—JOHNSON NICKEUS, Mayor.

Tacoma is the county seat of Pierce County. About \$1,000,000 of city warrants (principal and interest) which have been in litigation have been declared legal. See Vol. 69, p. 92. \$1,200,000 of 20-year gold refunding bonds were offered for sale on Feb. 14, 1900, but up to the time of going to press (April 9) had not been awarded.

Table with columns: LOANS—When Due, Tax valuation, real, LOCAL IMPROVEMENT BONDS—, WATER AND LIGHT BONDS—, PAR VALUE.—Bonds are for \$1,000 each, except local improvement bonds, which are for \$50 each.

INTEREST on the City Hall and funding bonds is payable at the office of the Mercantile Trust Company, New York; on the water and light bonds at the American Exchange Bank, N. Y.; on the bridge bonds at the National Union Bank, N. Y.; on the improvement bonds at the office of the City Treasurer.

TOTAL DEBT.—The following statement shows Tacoma's total bonded debt, the floating debt, the sinking funds held by the city, and the net debt, on each of the dates indicated. The local improvement bonds, not included in the totals, are not city obligations but liens on the property benefited.

Table with columns: Bonded debt, Floating debt, Total debt, Sinking fund assets, Net debt, Water debt (included in total) for Jan. 1, 1900, Jan. 1, '99, Sept. 1, '97, July 1, '96.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Table with columns: Years, Assessed Valuation (Real, Personal, Total), City Tax Per \$1,000.

The total tax rate for 1899 was \$27.10 per \$1,000, and includes State tax, \$6.95; county tax, \$6.15; city tax proper, \$11.50, and school tax, \$2.50. The uncollected taxes for the years 1892 to 1899, inclusive, amount to \$277,606.50.

POPULATION.—The population in 1890 was 36,006; in 1880 it was 1,098. According to local estimate the population for 1899 was 55,000.

TACOMA SCHOOL DISTRICT No. 10.—G. F. WHITTY, Secretary.

Table with columns: LOANS—When Due, Bonded debt Feb. 1, 1900, BUILDING BONDS—GOLD, Floating debt, FUNDING BONDS—GOLD, Total debt Feb. 1, 1900, REFUNDING BONDS—, Tax valuation 1899, Tax rate (per \$1,000) 1899.

THURSTON CO.—R. A. GRAHAM, Auditor.

County seat is Olympia. Total debt on July 1, 1899, was \$357,825, of which \$225,000 was bonded. For details of debt, valuations, &c., see STATE AND CITY SUPPLEMENT October, 1899.

VANCOUVER.—A. B. EASTMAN, Mayor.

Table with columns: This city is situated in Clark County, LOANS—When Due, Net debt Mar. 1, 1900, GOLD BONDS—, Tax valuation '99 about 2,000,000, FUNDING BONDS—, City tax rate (per M.) '99, REFUNDING BONDS—, Population in 1890 was, Population in 1900 (est.), Cash assets, Interest is payable in New York.

WALLA WALLA CO.—J. W. MCGHEE, Jr., Tr.

Table with columns: County seat is Walla Walla, LOANS—When Due, Cash in funds, FUNDING BONDS—, Net debt Jan. 1, 1900, Interest payable at Walla Walla, Total valuation 1899, State & co. tax (per M.) '99, Population in 1890 was, Population in 1900 (est.).

WHATCOM CO.—ALEX. VAN WYCK, Auditor.

County seat is New Whatcom. Total debt July 1, 1899, was \$562,934, of which \$211,500 was bonded. For details see October (1899) STATE AND CITY SUPPLEMENT.

WHITMAN CO.—JOHN F. CORNER, Auditor.

Table with columns: County seat is Colfax. The county is now on a cash basis, floating debt having been paid off, LOANS—When Due, Tax valuation real, FUNDING BONDS—, Tax valuation, personal, Tax valuation, railroads, Total valuation 1899, State & co. tax (per M.) '99, Population in 1890 was, Population in 1900 (est.).

YAKIMA COUNTY.—E. E. KELSO, Auditor.

Table with columns: County seat is North Yakima, LOANS—When Due, Floating debt, COUNTY BONDS—1892, Total debt Jan. 1, 1900, REDEMPTION BONDS—1888, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1899, State & co. tax (per M.) 1899, Population in 1890 was, Population in 1900 (est.).

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Washington which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Pop'n 1890.

State of Nevada.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act March 21, 1864) - Oct. 31, 1864
Total area of State (square miles) - 112,090
State Capital - Carson City
Governor (till Tues. aft. 1st Mon. Jan. 1903) - R. Sadler
Secretary of State (till Tues. aft. 1st Mon. Jan. '03) - E. Howell
Treasurer (till Tues. aft. 1st Mon. Jan. '03) - D. M. Ryan
Legislature meets biennially in odd years on the third Monday in January, and sessions are limited to sixty days.



**HISTORY OF DEBT.**—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 150. The details of the debt are as given below.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g
School bonds* Apr. 1, 1879....	5	J & J	Irredeemable	\$380,000
do Sept. 1, 1891....	4	J & J	Sept. 1, 1901	15,000
do Nov. 1, 1891....	4	J & J	Nov. 1, 1901	20,000
do Sept. 30, 1893....	4	J & J	Sept. 30, 1903	10,000
do Oct. 31, 1893....	4	J & J	Oct. 31, 1903	10,000
do Apr. 1, 1895....	4	J & J	Apr. 1, 1915	35,000
do Sept. 2, 1895....	4	J & J	Sept. 2, 1905	20,000
do Oct. 31, 1895....	4	J & J	Oct. 31, 1905	20,000
do Nov. 30, 1895....	4	J & J	Nov. 30, 1905	8,000
do Apr. 7, 1897....	4	J & J	Apr. 7, 1917	11,764
do June 21, 1897....	4	J & J	June 21, 1917	5,000
do Aug. 1, 1897....	4	J & J	Aug. 1, 1907	25,000
do Aug. 1, 1897....	4	J & J	Aug. 9, 1917	3,000
do Sept. 1, 1897....	4	J & J	Sept. 1, 1917	1,000
do Oct. 31, 1897....	4	J & J	Oct. 31, 1907	10,000
do Nov. 30, 1897....	4	J & J	Nov. 30, 1907	3,000
do Nov. 30, 1897....	4	J & J	Nov. 30, 1917	3,000
University bonds, † June 11, '90	4	J & J	June 11, 1900	10,000
do Nov. 11, 1890	4	J & J	Nov. 11, 1900	3,000
do 1893.....	4	J & J	1903	4,000
do 1894.....	4	J & J	1904	2,000
do Oct. 1, 1895	4	J & J	Oct. 1, 1905	5,000
do Apr. 1, 1896	4	J & J	Apr. 1, 1906	3,000
do May 7, 1897	4	J & J	May 7, 1907	1,000
do June 21, 1897	4	J & J	June 21, 1907	1,000
State University fund, 1893-4.	4	J & J	1903-1904	11,000
do do Mar. 30, '95	4	J & J	Mar. 30, 1905	3,000
do do June 1, '95	4	J & J	June 1, 1905	5,000
do do Oct. 1, '95	4	J & J	Oct. 1, 1905	1,000
do do July 1, '96	4	J & J	July 1, 1906	2,000
do do May 7, '97	4	J & J	May 7, 1907	1,000
do do June 21, '97	4	J & J	June 21, 1907	600
do Jan. 22, 1898.	4	J & J	Jan. 22, 1908	10,000

\* These various bonds are all held by the State School Fund.  
† These various bonds are all held by the University Fund 90,000 Acre Grant.

**PAR VALUE OF BONDS.**—Bonds are in pieces of \$1,000 each.

**TOTAL DEBT, ETC.**—The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for \$380,000) and the cash in the State Treasury applicable to the payment of the same on January 1 of the following years:

	Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
The total debt (exclusive of \$380,000 bond).	\$291,739	\$287,364	\$292,274	\$227,000
Cash in treasury.	136,099			134,746
Net debt.....	\$151,265			\$92,254

**ASSESSED VALUATION.**—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Years.	Real Estate.	Personal Property.	Net Proceeds of Mines.	Total Assessment.
1899.....	\$15,862,249	\$7,704,209	\$126,251	\$23,692,709
1898.....	16,364,656	6,822,555	330,034	23,517,245
1897.....	16,639,662	6,403,534	449,050	23,497,248
1896.....	16,932,837	6,173,296	352,334	23,106,134
1895.....	15,586,644	7,969,077	167,739	23,723,561
1890.....	16,934,721	7,728,663	686,709	25,350,093
1885.....	17,062,944	9,400,344	939,336	27,402,624
1880.....	17,742,714	9,855,944	4,496,738	32,095,396
1875.....	15,502,392	13,737,472	17,003,869	46,243,733
1870.....	11,320,113	8,377,995	5,910,398	25,608,506
1865.....			3,286,672	21,984,947

The State tax rate (per \$1,000) for 1898 was \$9'20.

**DEBT LIMITATION.**—Nevada has in its Constitution limited the State to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, etc.; and in such cases the law shall provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty-years. Further the State is forbidden ever to assume the debt of any county, city, etc., or to donate or loan its money or credit, or to subscribe to the stock of any company, etc.

Counties, cities, towns etc. cannot become stockholders in any company, or loan their credit, etc. But other than that the Constitution omits to put any limit on county, city, etc., debts; but provides that the Legislature shall make general laws restricting their borrowing power. The Constitutional provisions referred to are as follows:

**ARTICLE IX., SECTION 3. [State debt limited.]** For the purpose of enabling the State to transact its business upon a cash basis from its organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

**SECTION 4. [State prohibited from assuming debts of cities, &c.]** The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

**ARTICLE VIII., SECTION 9. [State shall not loan its money or credit &c.]** The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

**ARTICLE XVII., SECTION 7. [State to assume debts of the Territory.]** All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada. Provided, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.

**ARTICLE VIII., SECTION 10. [County, city, town &c. not to be stockholders, &c.]** No county, city, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation or

association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

**SECTION 8. [Cities and towns to be restricted by general laws].** The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts, and loaning their credit, except for procuring supplies of water.

**POPULATION OF STATE.**—Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had chief attention, and with the decline of this, population has also declined, the Census of 1890 showing a total of only 45,761 persons, against 62,266 in 1880. The famous Comstock lode is located within Nevada, but the silver production of the State has greatly fallen off in recent years. The full record of population is as follows:

1890.....45,761 | 1880.....62,266 | 1870.....42,491 | 1860.....6,857

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEVADA.

**HUMBOLDT CO.—J. J. HILL, Auditor.**

The county seat is Winnemucca.

LOANS—	When Due.	Tax valuation, real....	\$2,432,185
COURT HOUSE BONDS—		Tax valua., personal...	1,167,530
7s, J&J, \$50,000....	Dec. 31, 1913	Total valuation 1899....	5,599,715
Subject to call after 3 years.		Assessment about 3/5 actual value.	
Bonded debt Jan. 1, 1900.	\$50,000	Total tax (per \$1,000) '99.	\$23.00
Floating debt.....	4,864	Population in 1890 was.....	3,434
Total debt Jan. 1, 1900....	54,864	Population in 1880 was.....	3,480
Cash in treasury.....	42,017	Population in 1899 (est.)....	5,200

INTEREST is payable at Winnemucca.

TAX FREE.—The county's bonds are exempt from taxation.

**LANDER COUNTY.—T. H. DALTON, Treas.**

The county seat is Austin.

LOANS—	When Due.	Cash in treasury.....	\$27,844
RAILROAD BONDS—		Tax valuation, real.....	973,922
6s, April, \$52,000.....		Tax valuation, personal	287,975
(Subject to call.)		Total valuation 1899....	1,261,897
Floating debt.....	\$2,134	Total tax (per \$1,000) '99.	\$36.50
Total debt Jan. 1, 1900....	54,134	Population in 1890 was.....	2,268

INTEREST is payable at German American Bank, New York

**LINCOLN COUNTY.—J. A. NESBITT, Treas.**

The county seat is Pioche.

Bonded debt Jan. 1, 1899.	\$583,135	Tax valuation, personal..	\$109,313
Floating debt.....	18,306	Total valuation 1899....	479,695
Total debt Jan. 1, 1899....	601,441	Total tax (per \$1,000) '97....	\$39.00
Cash in treasury.....	15,640	Population in 1890 was.....	2,466
Tax valuation, real.....	370,382	Population 1896 about.....	3,800

**LYON COUNTY.—A. J. LOFTUS, Treasurer.**

County seat is Dayton. Bonds are tax exempt.

LOANS—	When Due.	Tax valuation, real ...	\$825,725
5 1/2s, ....., \$20,000.....	1919	Tax valuation, personal.	337,680
Subject to call after 1904.		Total valuation 1899 ....	1,163,405
Bonded debt Jan. 1, 1900.	\$20,000	State & Co. tax (per M) '99.	\$28.50
Floating debt.....	200	Population in 1890 was.....	1,987
Total debt Jan. 1, 1900....	20,200	Population in 1900 (est.)....	2,000
Cash in treasury.....	19,046		

**NYE COUNTY.—T. WARBURTON, Treasurer.**

Belmont is the county seat.

Total debt Jan. 1, 1900....	\$28,001	Total valuation 1899.....	\$368,891
Cash in treasury.....	6,724	Assessment is 3/4 actual value.	
Tax valuation, real.....	174,894	Total tax (per \$1,000) '99....	\$40.00
Tax valuation, personal....	193,997	Population in 1890 was.....	1,290
		Population in 1880 was.....	1,875

OPTIONAL.—Bonds are subject to call.

**RENO.—D. B. BOYD, Treasurer, Washoe County.**

Reno is governed by the Board of Washoe County Commissioners.

LOANS—	When Due.	PARK FUND—	5s, Dec., \$1,000..... <th>Dec. 1, 1900</th>	Dec. 1, 1900
SCHOOL BUILDING—		UNIVERSITY BUILDING—		
6s, J&J, \$3,000.....	1901-1903	6s, J&J, \$11,000.....	1900-1911	
(\$1,000 due yearly on Jan. 1.)		(\$1,000 due yearly on Jan. 1.)		
6s, Jan. 1, \$4,000.....	1901-1905	Total debt Feb. 27, 1900....	\$31,000	
(\$1,000 due yearly on Jan. 1.)		Sinking fund.....	1,000	
SEWER BONDS—		Net debt Feb. 22, 1900....	30,000	
6s, Dec. 30, \$9,000..	1900-1908	Tax valuation 1899.....	1,940,000	
(\$1,000 due yearly on Dec. 30.)		City tax (per \$1,000) '99....	\$8.50	
6s, Dec., \$3,000.....	1900-1905	Population in 1890 was.....	3,563	
(\$500 due yearly in Dec.)		Population in 1900 (est.)....	5,000	

All bonds are payable in gold, except the school 6s of 1905, which are payable in "lawful money."

INTEREST AND PRINCIPAL of all bonds is payable at the office of the County Treasurer.

BONDS of Reno are exempt from taxation if held outside the State.

ASSESSMENT.—Real estate is assessed at about 7/10 actual value, and personal property at about 4-5.

**WHITE PINE CO.—J. B. WILLIAMSON, Treas.**

The county seat is Ely.

LOANS—	When Due.	Cash in treasury Jan. 1, 1900. <th>\$4,751</th>	\$4,751
REDEMPTION BONDS—		Tax valuation, real .....	264,020
6s, July 1, \$54,900....	Jan. 1, 1913	Tax valuation, personal....	257,575
Interest payable at Ely, Nevada.		Total valuation 1899.....	521,595
Bonded debt Mar. 1, 1900..	\$53,200	State & Co. tax (per M) '99.	\$38.50
Floating debt.....	20,000	Population in 1890 was.....	1,721
Total debt Mar. 1, 1900....	73,200	Population in 1900 (est.)....	2,100

OPTIONAL.—Bonds are subject to call whenever there is \$1,000 in the sinking fund.

TAX FREE.—All bonds issued by this county are tax exempt.



# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# SOUTHERN STATES.

## INDEX FOR THE SOUTHERN STATES, CITIES, Etc.

VIRGINIA—State, Cities, &c.....Pages 155 to 159	FLORIDA—State, Cities, &c.....Page 170
WEST VIRGINIA—State, Cities, &c.....Pages 159 to 160	ALABAMA—State, Cities, &c.....Pages 171 to 172
KENTUCKY—State, Cities, &c.....Pages 160 to 162	MISSISSIPPI—State, Cities, &c.....Pages 172 to 173
TENNESSEE—State, Cities, &c.....Pages 162 to 164	LOUISIANA—State, Cities, &c.....Pages 174 to 175
NORTH CAROLINA—State, Cities, &c.....Pages 164 to 166	ARKANSAS—State, Cities, &c.....Pages 175 to 176
SOUTH CAROLINA—State, Cities, &c.....Pages 166 to 167	OKLAHOMA—Territory, Cities, &c... ..Page 176
GEORGIA—State, Cities, &c.... ..Pages 167 to 170	TEXAS—State, Cities, &c.....Pages 176 to 181

## State of Virginia.

ITS

### DEBT, RESOURCES, ETC.

Admitted as a State - - - -	One of Original Thirteen
Total area of State (square miles) - - - -	42,450
State Capital - - - - -	Richmond
Governor (term expires Dec. 31, 1901) - - - -	J. Hoge Tyler
Secy. of C'wealth (term exp. *1902) - - - -	J. T. Lawless
Auditor of Pub. Acc. (term exp. Jan. 1, 1902)	Morton Marye
Treasurer (term expires *Jan. 1, 1902) -	A. W. Harman, Jr.
Second Auditor (term exp. Jan. 1, 1902) -	Josiah Ryland, Jr.

Legislature meets biennially in odd years on the first Wednesday in December, and sessions are limited to 90 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.

\* These officials are elected by the General Assembly and hold office for two years.

**STATE DEBT.**—For a detailed report of the Virginia debt as it stood prior to 1892, and for the history of the debt settlement made by and between the Virginia Debt Commission and the Bondholders' Committee, see the STATE AND CITY SUPPLEMENT of April, 1893, pages 151 and 152. Other items of interest with reference to the Virginia debt will be found in the CHRONICLE as follows: Vol. 56, p. 636, 802; V. 57, p. 155, 190, 565, 733, 950, 1053; V. 58, p. 232, 274, 315, 357.—V. 66, p. 392.—V. 67, p. 333.—V. 68, p. 196, 241.

On Oct. 1, 1899, Virginia's debt stood as shown below:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Riddleberger Bonds, Act of 1882.....	3	J & J	July 1, 1932	\$6,329,554
Subject to call after 1900.				
Century bonds, dated 1891..2&3	J & J	J & J	July 1, 1991	18,002,083
NOTE.—Since Oct. 1, 1899, \$345,000 century bonds have been purchased by the Sinking Fund.				
The interest on the Century bonds is 2 per cent for the first 10 years (or until July 1, 1901,) and 3 per cent thereafter. Both issues are exempt from taxation.				
Total amount of bonds issued under act of Feb. 20, 1892:				
To Bondholders' Committee.....				\$16,359,860
Deposited with Commissioners of sinking fund.....				1,645,580
				\$18,005,440
Canceled.....				3,357
Total.....				\$18,002,083
Total Act of Feb. 14, 1882.....				6,329,554
Total debt Oct. 1, 1899.....				\$24,331,637

The Virginia Legislature re-enacted the Funding Act of Feb. 20, 1892, and under its provisions all old Virginia bonds were allowed to be brought in and funded into new Century bonds, upon the same terms as the Olcott settlement, provided they were presented for funding prior to December 31, 1896. By the Act of January 25, 1898, how-

ever, another opportunity to fund the bonds was given. By this Act bondholders had until July 1, 1898, to come in and accept the terms, and power was given the Commissioners of the Sinking Fund to extend the time until Dec. 31, 1898. By Act of Feb. 3, 1900, the time has again been extended, this time to July 1, 1900, with authority to still further extend it to Jan. 1, 1901. Bonds were to carry interest from the semi-annual period next preceding the date of funding. Under the old law coupon bonds once converted into registered certificates were not re-convertible into coupon bonds, but the 1892 Act makes coupon and registered bonds interchangeable.

**WEST VIRGINIA CERTIFICATES.**—In the settlement of 1871 it was assumed that West Virginia should provide for one-third the principal and interest of the then existing debt, that is \$15,239,370 out of the total debt of \$45,718,112. To represent, therefore, West Virginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these certificates have thus far been unavailing. In 1885 the holders of about \$8,000,000 certificates united for the purpose of obtaining a compromise, and deposited their holdings with the Farmers' Loan & Trust Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite & Sons, of No. 30 Throgmorton Street, London, E. C., started another movement to bring about a settlement.

An adjustment company, with the Mercantile Trust & Deposit Company of Baltimore at its head, was formed late in 1893 for the purpose of making an attempt at the settlement of the West Virginia certificates. See CHRONICLE, Vol. 57, page 819; Vol. 58, pages 51, 314 and 444.

In August, 1898, another movement was started, this time under the leadership of Messrs. Brown Bros., with the same object in view, and that movement is now being vigorously pushed. The plan provides for ascertaining the exact amount of the old Virginia debt with which West Virginia is justly chargeable (subject to certain limitations), and then compromising that amount at the same percentage at which Virginia compromised the two-thirds of the original Virginia debt, namely, 60 per cent for principal and 30 1/4 per cent for interest. (See the editorial article in STATE AND CITY SUPPLEMENT for April, 1899.) The Legislature of Virginia in March, 1900, passed a bill authorizing the State Debt Commission to take such action and institute such proceedings as may be deemed proper to protect the State's interests and to bring about a settlement with West Virginia. (V. 70, p. 494.) The purpose of this Act was to enable Virginia to bring suit against West Virginia in the U. S. Supreme Court.

After about three-fourths of the old Virginia bonds had been surrendered, and "deferred certificates" been given to represent West Virginia's one third, under the acts of 1871 and 1879, these acts were repealed. The remaining bonds were refunded under other laws. These laws required a certificate to represent one-third the principal of the old bonds brought in for funding, but gave "non-interest-bearing certificates" to represent one-third the interest on old bonds. The following shows the amounts of each issue:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
"Def'd certs." of 1871 and 1879	6	J. & J.	Contingent.	\$12,961,530*
Interest-bearing certs. of 1882 ..				1,031,551
Non-int.-bearing certs. of 1882 ..				744,970
Interest-bearing certs. of 1892 ..				283,425
Non-int.-bearing certs. of 1892 ..				316,303

\* It is estimated that about \$475,000 were issued under the act of 1879.

**ASSESSED VALUATION.**—The State's assessed valuation and tax rate have been as follows in the years indicated below.

Years.	Assessment of Real Estate.	Assessment of Personal Property.		Total.	Tax Rate per \$1,000.
		Personal Property.	Total.		
1899.....	\$311,385,460	\$102,886,723	\$414,272,183	.....	
1898.....	308,761,367	100,046,014	408,807,381	.....	
1897.....	306,036,001	99,198,824	405,234,825	4'00	
1896.....	304,204,590	94,341,046	398,545,636	4'00	
1895.....	313,182,340	83,132,476	396,314,816	.....	
1893.....	306,200,638	93,838,414	400,039,052	4'00	
1890.....	272,312,274	90,110,467	362,422,741	.....	
1885.....	256,916,140	84,884,270	341,800,410	4'00	
1880.....	234,272,951	70,391,018	304,663,969	.....	



**POPULATION**—The population of Virginia has been as follows:  
 1890.....1,655,980 | 1860.....\*1,596,318 | 1830.....\*1,211,405  
 1880.....1,512,565 | 1850.....\*1,421,661 | 1820.....\*1,065,116  
 1870.....1,225,163 | 1840.....\*1,239,797 | 1810..... \*974,600

\*This includes population of the section now forming the State of West Virginia. Without West Virginia population was 1,219,630 in 1860; 1,119,348 in 1850; 1,015,260 in 1840; 1,034,481 in 1830; 928,348 in 1820; 869,131 in 1810; 801,608 in 1800 and 691,737 in 1790.  
 The proportion of the colored population was 41.76 per cent in 1880 and 38.70 per cent in 1890. In number blacks were 526,861 in 1850 and 548,907 in 1860, both including West Virginia; 512,841 in 1870, 631,616 in 1880, and 640,867 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF VIRGINIA.

**ALEXANDRIA.**—E. F. PRICE, City Auditor.

This city is the county seat of Alexandria County.

**LOANS—** When Due. REGISTERED COUPON BONDS, 1879  
 REGISTERED COUPON BONDS, 1872. 3-65s, J&J, \$760,800.. July 1, 1909  
 6s, J&J, \$37,500..... July 1, 1902

**INTEREST** is payable in Alexandria and all the bonds carry tax-receivable coupons.

**TOTAL DEBT, ETC.**—The subjoined statement shows Alexandria's total bonded debt, and the sinking fund, &c.

	Sept. 1, '99.	Sept 1, '98.	Jan 1, '98.	Jan. 1, '97.
Total bonded debt.....	\$798,300	\$798,300	\$798,300	\$798,300
Sinking funds.....	15,900	11,400	10,600	5,235

Net bonded debt....\$782,400 \$786,900 \$787,700 \$793,065

The city has no water debt. Sinking fund receives about \$4,500 yearly.

**ASSESSED VALUATION.**—The city's assessed valuation (about 2/3 of its actual value) and tax rate have been as follows:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation	City Tax per \$1,000
1899.....	\$4,166,925	\$1,341,942	\$5,508,867	.....
1898.....	4,171,584	1,024,625	5,196,210	.....
1897.....	4,098,000	1,025,000	5,123,000	\$17.10
1896.....	4,154,000	1,013,000	5,167,000	17.10
1895.....	4,060,000	1,036,000	5,096,000	17.10
1891.....	3,560,000	913,000	4,473,000	18.00

**DEBT LIMITATION.**—The Legislature in 1879 limited the city debt to amount existing when funded in 1879.

**TAX FREE.**—All bonds issued under the act of February 29, 1879, are exempt from city taxation.

**POPULATION** (about 67 per cent white and 33 per cent colored) in 1890 was 14,339; in 1880 was 13,659; in 1897 (estimated) 16,500.

**ALLEGHANY CO.**—J. J. HOBBS, Clerk.

Covington is the county seat.

**LOANS—** When Due. Total valuation 1899...\$3,008,365  
 REFUNDING BONDS— State & Co. tax (per M)'99...\$11.00  
 5s, Jan., \$13,000..... 1900-1908 School tax (per \$1,000)'99. 2.00  
 (\$2,000 yearly on June 1.) Population in 1890 was. ... 9,283  
 Interest payable by County Treas. Population in 1900 (est.)...13,500  
 Bonded debt Feb. 20, 1900.\$20,000

**AMHERST CO.**—H. C. JOYNER, Treasurer.

County seat is Amherst C. H.

**LOANS—** When Due. Total valuation 1899...\$2,320,476  
 REFUNDING BONDS— Assessment about 3/4 actual value.  
 4 1/2s, J&J, \$40,700..... 1918 State & Co. tax (per M.)'99...\$11.00  
 Total debt Jan. 1, 1900... \$40,700 Population in 1890 was....17,551  
 Tax valuation, real.....1,536,729 Population in 1900 (about).20,000  
 Tax val'tion, pers. & RR. 783,747

**INTEREST** is payable at the Knickerbocker Trust Co., New York.

**BEDFORD CITY.**—J. L. CAMPBELL, Mayor.

J. M. DANIEL, Recorder.

(formerly Liberty).—In Bedford County.

**LOANS—** When Due. REFUNDING BONDS—  
 MARKET AND IMPROV'T BONDS— 5s, M&N, \$60,000 .... May 1, 1929  
 6s, M&N, \$29,500..... 1921-1924 Subject to call after 1909.  
 Subject to call after May 1, 1901. Bonded debt Jan. 1, 1900...\$143,500  
 6s, A & O, \$10,000 ..... Floating debt..... 1,000  
 Subject to call after Oct. 1, 1901. Total debt Jan. 1, 1900 .. 144,500  
 WATER BONDS— Water debt (included)... 100,000  
 6s, J&J, \$40,000..... July 1, 1931 Assessed valuation, real. 660,440  
 Subject to call after 1907. Assessed val'tion, pers'l. 144,848  
 ELECTRIC LIGHT BONDS— Total valuation 1899..... 805,288  
 5s, F&A, \$3,500..... 1907 Total tax (per \$1,000)'99...\$17.70  
 Subject to call after Feb., 1901. Population in 1890 was.....2,897  
 Population in 1900 was.....3,000

**INTEREST** on the refunding 5s is payable in Lynchburg; on all other bonds in Bedford. Coupons are tax receivable

**TAX EXEMPT.**—The bonds are exempt from municipal tax.

**BERKLEY.**—JOHN WHETSTONE, Chairman Finance Committee.—A town in Norfolk County.

**LOANS—** When Due. Sinking fund..... \$3,000  
 6s, J&D, \$50,000..... June 1, 1927 Net debt Jan. 1, 1899.. 72,000  
 IMPROVEMENT BONDS— Tax valuation 1898.... 1,520,458  
 6s, J&J, \$25,000..... July 1, 1928 Real valuation (est.)... 5,000,000  
 5s, .. 25,000 ..... 1930 Total tax (per \$1,000) 1898.\$19.00  
 Int. payable at Norfolk Nat. Bk. Population in 1890 was.....3,899  
 Total debt Jan. 1, 1899....\$75,000 Population in 1899 (est.)....6,000

**BOTETOURT CO.**—J. B. BUHRMAN, Treasurer.

J. W. MATHENY, Clerk.

County seat is Fincastle.

**LOANS—** When Due. Total debt Feb. 15, 1900...\$58,300  
 BRIDGE BONDS— Sinking fund..... 6,000  
 5s, Mar. 1, \$8,000.... Mar. 1, 1908 Net debt Feb. 15, 1900.. 52,300  
 REFUNDING BONDS— Tax valuation, real.....2,229,933  
 5s, Jan., \$50,000..... Jan. 1, 1925 Tax valuation, personal. 750,456  
 Sub. to call, \$10,000 at any time, Tax valuation, RR. &c 1,182,448  
 \$12,500 after 10 years, \$17,500 Total valuation 1899....4,162,837  
 after 15 years, and \$10,000 Assessment about 2/3 actual value.  
 after 20 years. State & co. tax (per M.)'99...\$12.00  
 Int. payable at Co. Treas. office. Population in 1890 was.....14,854  
 Population in 1900 about...15,000

**BRISTOL.**—E. F. JONES, Chairman Finance Committee. Bristol is in Washington County.

**LOANS—** When Due. Total debt Feb. 1, 1900.. \$120,000  
 FUNDING BONDS— Water debt (included)... 35,000  
 5s, .. \$15,000..... 1928 Tax valuation, real..... 983,374  
 Subject to call after 1908. Tax valuation, pers'l.... 412,500  
 GENERAL IMPROVEMENT— Total valuation 1899....1,395,874  
 6s, M&N, \$50,000..... 1921 Assessment about 1/3 actual value.  
 6s, M&N, 20,000..... 1922 Value of city property... 106,000  
 WATER WORKS: City tax (per \$1,000) 1899..\$15.00  
 6s, J&J, \$35,000..... 1923 Population in 1890 was.....2,902  
 Subject to call. Population 1899 (est.).....5,500

**INTEREST** on the water-works bonds is payable at Lynchburg, Va., on the general improvement bonds at New York City.

**CAMPBELL CO.**—JOHN W. CLAY, Treasurer.

S. C. GOGGIN, Clerk. County seat in Rustburg. The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes.

**LOANS—** When Due. Tax valuation, pers'l...\$1,244,519  
 LYNCHBURG & DUR'MRR. BONDS— Total valuation 1899... 4,251,233  
 4 1/2s, M&S, \$97,000..... 1937 Total tax (per \$1,000) 1899..\$11.00  
 Subject to call after Sept. 1, 1917 Population 1890 was about.23,000  
 Total debt Jan. 1, 1900.. \$97,000 Population in 1900 (est.)...25,000  
 Tax valuation, real .. 2,986,714

**INTEREST** is payable in Baltimore, Md.

**CHARLOTTESVILLE.**—W. T. JONES, Treas.

Charlottesville is the county seat of Albemarle County.

**LOANS—** When Due. STREET BONDS—  
 C. & O. REFUNDING BONDS— 5s, .., \$16,000..... Nov. 1, 1914  
 5s, .., \$13,000..... Jan. 1, 1925 WATER BONDS—  
 FUNDING BONDS— 5s, .., \$12,000..... Apr. 1, 1938  
 6s, M&N, \$11,500 ..... May 1, 1928 Subject to call after 1908.  
 Subject to call. Bonded debt Jan. 1, '99 \$299,500  
 REFUNDING BONDS— Floating debt..... 2,300  
 5s, .., \$142,000..... Jan. 1, 1936 Total debt Jan. 1, '99.... 301,800  
 Subject to call after 1906. Water debt (included)... 91,000  
 SCHOOL BONDS— Total valuation 1899....2,420,090  
 5s, .., \$25,000..... Nov. 1, 1914 Assessment about 2/3 actual value.  
 SEWERAGE BONDS— Tax rate (per \$1,000) 1898..\$17.25  
 5s, .., \$80,000..... Sept. 1, 1914 Population in 1890 was.... 5,591  
 Population in 1898 (est.)...10,000

**INTEREST** is payable in Charlottesville, Baltimore and New York.

**CLARKE CO.**—WM. A. BRADFORD, Treasurer.

County seat is Berryville. The bonded debt given below will probably be refunded.

**LOANS.**— When Due. Tax valuation, real ....\$2,083,298  
 REFUNDING RAILROAD BONDS— Tax valuation, personal. 450,005  
 5s, J&J, \$70,000..... June 1, 1900 Total valuation 1899... 2,533,303  
 Interest payable at Co. Treasury. Assessment about 1/2 actual value.  
 Total debt Feb. 22, 1900.. \$70,000 Total tax (per \$1,000)'99...\$10.00  
 Sinking fund..... 6,908 Population in 1890 was.....8,071  
 Net debt Feb. 22, 1900.... 63,091 Population in 1900 (est.)....8,000

**DANVILLE.**—GEO. P. GEOGHEGAN, Treasurer.

BOBERT BRYDON, Auditor. Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

**LOANS\*—** When Due. CITY BONDS—  
 10s, J&J, \$2,000..... 1905 5s, M&S, 50,000†..... 1920  
 8s, J&J, 25,000..... 1903 5s, A&O, 10,000..... 1922  
 8s, J&J, 26,000..... 1905 5s, J&J, 25,000..... 1923  
 8s, J&J, 74,500..... 1905 5s, M&S, 7,500..... 1924  
 8s, J&J, 25,500..... 1906 5s, J&J, 100,000 ..... 1925  
 8s, J&J, 20,000..... 1907 4s, J&J, 100,000 ..... July 1, 1929  
 8s, J&J, 40,000..... 1911 REFUNDING BONDS—  
 6s, A&O, 17,000..... 1912 4 1/2s, M&S, \$100,000.. Mar. 1, 1928  
 6s, J&J, 10,000..... 1912 RAILROAD BONDS—  
 6s, J&J, 10,000..... 1913 6s, J&J, \$10,000 ..... 1899  
 6s, J&D, 30,000 ..... 1924 6s, J&J, 50,000..... 1910 to 1914  
 5s, J&D, 10,000 ..... 1913 6s, F&A, 60,000 ..... 1912  
 5s, J&J, 10,000 ..... 1914 6s, M&N, 30,000 ..... 1914  
 5s, A&O, 50,000†..... 1916 5s, J&J, 150,000 ..... 1920  
 5s, M&N, 100,000†..... 1917

\* All the 5 per cent bonds (with the exception of \$50,000 due in 1916) are subject to call ten years after their date of issue.

† The 5 per cent bonds due in 1916, 1917 and 1920 are tax exempt.

**INTEREST** is payable in Danville, and all coupons are tax-receivable.

**TOTAL DEBT, ETC.**—The city's bonded debt on Oct. 1, 1899, was \$1,142,500, including \$60,000 debt of Neapolis assumed upon annexation. The sinking fund receives yearly an amount equal to 1 per cent of the bonded debt of the city.

**DEBT LIMITATION**—The debt is limited by charter to \$1,210,000.

**ASSESSED VALUATION** in 1899 of real estate was \$6,817,305; personal property, \$3,342,509; total, \$10,159,814. Property is assessed at about 75 or 80% of actual value. Tax rate (per M.) in 1899 was \$17.50.

**POPULATION** (about 1/2 white) in 1890 was 10,305; in '98 was 20,000.

**FRANKLIN CO.**—County seat is Rocky Mount.

Total debt (last returns) \$163,000 Total valuation 1899 ..\$2,011,684  
 Tax valuation, real..... 1,609,364 Population in 1890 was....24,985  
 Tax valuation, personal. 387,911 Population in 1894 (est.)...28,000

**FREDERICKSBURG.**—A. P. ROWE, Mayor.

J. P. CORBIN, Clerk. This city is in Spottsylvania County.

**LOANS—** When Due. Total debt July 1, 1899.. \$199,420  
 BRIDGE BONDS\*— Sinking fund. .... 8,873  
 6s, J&J, \$25,000 ..... Jan., 1926 Net debt July 1, 1899... 190,546  
 Subject to call after July, 1900 Water debt (included)... 30,000  
 FUNDING BONDS— Tax valuation, real.....1,377,963  
 7s, M&N, \$119,420..... May, 1906 Tax valuation, personal. 502,969  
 REFUNDING GAS WORKS BONDS— Total valuation 1899....1,880,932  
 4s, .., \$25,000..... Jan. 1, 1920 State & city tax (per M.) '98 \$15.50  
 WATER BONDS— Population in 1890 was.....4,528  
 6s, J&J, \$30,000 ..... Jan., 1909 Population in 1899 (est.) .. 5,000

\* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg.

**INTEREST.**—The coupons of the funding bonds are tax receivable.

**TAX FREE.**—The bridge bonds are exempt from taxation.

**WATER WORKS.**—The water works owned by the city are valued at \$40,000. The city also owns the gas works.



HALIFAX COUNTY.—R. W. WATKINS, Chairman Board of Supervisors.

Table with columns: Loans, When Due, Net debt Jan. 1, 1900, Total valuation 1899, Assessment about 3/4 of actual value, etc.

HARRISONBURG.—D. M. SWITZER, Mayor. D. S. LEWIS, Treasurer.

Table with columns: Loans, When Due, Net debt Jan. 1, 1900, Total valuation 1899, Assessment is 2/3 actual value, etc.

LEXINGTON.—S. O. CAMPBELL, Treasurer.

Table with columns: Loans, When Due, Water debt (incl.) about, Tax valuation, real, etc.

LYNCHBURG.—G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Table with columns: Loans, When Due, PERMANENT IMPROVEMENTS—1896, REDEMPTION BONDS—1879, etc.

INTEREST on the Lynchburg & Danville RR. and on the refunding bonds is payable in Baltimore; on all other bonds interest is payable at the office of the City Treasurer, Lynchburg.

Table: TOTAL DEBT—SINKING FUNDS, Etc.— with columns for Feb. 1, '99, '97, '96.

Table: CITY PROPERTY.—The real and personal property of this city, as charged on the city's books, is valued as follows:

DEBT LIMITATION.—The city's debt is limited by its charter to 16 per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.—The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Tot. Assessed Valuation, City Tax p. \$1,000.

POPULATION.—In 1890 population was 19,709; in 1880 it was 15,959; in 1870 it was 6,825; in 1899 estimated at 25,000.

MANCHESTER.—H. A. MAURICE, Mayor. J. W. BRONAUGH, JR., Treasurer.

Table with columns: Loans, When Due, WATER BONDS—, Floating debt, etc.

OPTIONAL.—All of the above bonds are subject to call ten years after date of issue excepting the 8s due 1911 and \$60,000 of water bonds and \$2,000 due in 1910.

TAX EXEMPT.—All bonds are free from taxation.

INTEREST on the water bonds due in 1918 is payable at Baltimore, Md.; on all other bonds at the office of the City Treasurer.

DEBT LIMITATION.—The city's charter limits its debt to 20 per cent of the assessed valuation of real estate.

MECKLENBURG CO.—G. N. WELLS, Treas.

Table with columns: Loans, When Due, Tax valuation, real, Tax valuation, personal, etc.

NEAPOLIS (NORTH DANVILLE).—Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—J. A. MASSIE, Clerk.

Table with columns: Loans, When Due, SEWER, SCHOOL & JAIL BONDS—, FIRE DEPARTMENT BONDS—, etc.

INTEREST is payable at the City Treasurer's office; on the \$140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the \$10,000 bonds at the First National Bank of Newport News.

NORFOLK.—H. S. HERMAN, Treasurer.

Table with columns: Loans, When Due, GENERAL PURPOSES—, WARD BONDS—(Contin'd)—, etc.

PAR VALUE.—The bonds are for \$500 and \$1,000.

TAX FREE.—All bonds are exempt from city tax.

INTEREST on \$500,000 of 8 per cent water bonds, which are secured by a mortgage on the city water works, is payable in New York; on \$573,700 coupon bonds in Baltimore; on all others in Norfolk.

Table: TOTAL DEBT, SINKING FUNDS, Etc.— with columns for Mar. 21, '99, Feb. 10, '98, Feb. 10, '97.

CITY PROPERTY.—The city owns real estate valued in 1899 at \$878,603 and also its water works valued at over 1 1/4 millions.

DEBT LIMITATION.—The city's debt is limited by its charter to 20 per cent of the assessed valuation of real and personal property.

ASSESSED VALUATION.—The city's assessed valuation (about 3/4 of its cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Tot. Assessed Valuation, Total Tax p. \$1,000.

POPULATION.—In 1890 population was 34,871; in 1880 it was 21,966; in 1870 it was 19,229; in 1899 (est.), 65,000.

PAGE COUNTY.—County seat is Luray.

Table with columns: Loans, When Due, Bonded debt Feb. 1, 1900, Total valuation 1899, etc.

PATRICK CO.—CHAS. R. MARTIN, Clerk.

Table with columns: Loans, When Due, Total debt Oct. 1, 1899, Total valuation 1899, etc.

PETERSBURG.—J. M. PLEASANTS, Mayor. G. B. GILL, Auditor.

Table with columns: Loans, When Due, CITY FUND & FLOATING DEBT—, FUNDING BONDS—, etc.



**LOANS—**

RAILROAD BONDS—	
6s, F&A, \$71,000	Aug. 1, 1905
6s, J&J, 135,000	July 1, 1914
5s, F&A, 297,500	Aug. 1, 1929

**REFUNDING BONDS—**

5s, J&J, \$194,500	Mar. 1, 1935
SCHOOL BUILDING—	
8s, A&O, \$40,000	Mar. 1, 1903
WATER IMPROVEMENT—	
5s, F&A, \$80,000	Feb. 1, 1936

The bonds all carry tax-receivable coupons.  
**INTEREST** on the refunding 5s is payable in Baltimore; on all other bonds in Petersburg.

**BONDED DEBT** on February 1, 1900, was \$1,261,000; sinking fund, \$308,326; net debt, \$952,674; water debt (included) \$80,000. The sinking fund receives yearly about \$13,220.

**TAX FREE.**—All bonds are exempt from city tax.

**DEBT LIMITATION.**—The city's debt is limited by law to 22 per cent of its assessed valuation.

**ASSESSED VALUATION.**—The city's assessed valuation (about actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per \$1,000
1899	\$6,342,580	\$3,426,875	\$9,769,455	\$16.00
1898	6,292,305	3,225,475	9,517,780	16.00
1897	6,121,300	2,396,900	8,518,200	16.00
1896	6,200,515	3,338,330	9,538,845	20.00
1894	6,218,855	3,930,575	10,199,430	19.00
1890	5,926,810	3,884,190	9,811,000	16.00
1889	6,593,300	3,816,700	10,410,000	16.00
1887	5,708,600	3,537,535	9,246,135	16.50

**POPULATION.**—In 1890, population 22,680; in 1880, 21,656; in 1900, estimated, 25,000.

**PITTSYLVANIA CO.—G. H. VADEN, Treas.**

County seat is Chatham. Interest payable in N. Y. City.

**LOANS—**

REFUNDING BONDS—	
6s, M&S, \$76,000	Mar. 1, 1916
Total debt Feb. 1, 1900	\$76,000

**LOANS—**

Total valuation 1899	\$4,166,548
Total tax (per \$1,000), '98	\$13.00
Population in 1890 was	59,941
Population in 1880 was	52,589

**PORTSMOUTH.—GEO. A. TABB, Treasurer.**

Portsmouth is the county seat of Norfolk County.

LOANS—	When Due.	LOANS—	When Due.
ATLANTA & DANVILLE RR., 1890—		PAVING BONDS—(Con.)	
5s, J&J, \$150,000	Jan. 1, 1920	6s, J&D, 13,500	June 1, 1902
BUILDING BONDS.		5s, M&S, 24,000	Sept. 1, 1904
5s, M&S, \$35,000	Sept. 1, 1924	5s, J&D, 20,000	Dec. 1, 1906
CEMETERY BONDS—		REDEMPTION BONDS—	
5s, A&O, \$15,000	Apr. 1, 1912	6s, J&J, \$82,800	July 1, 1918
Subject to call at any time.		5s, J&D, 14,500	June 1, 1922
5s, A&O, \$5,000	Apr. 1, 1913 & 15	5s, M&N, 65,000	May 1, 1924
Subject to call at any time.		5s, J&D, 22,000	June 1, 1926
CITY BONDS—		5s, J&D, 29,000	June 1, 1928
7.3s, J&J, \$141,400	Jan. 1, 1900	5s, J&D, 25,000	June 1, 1929
FERRY BONDS—		4s, J&J, 140,000	Jan. 1, 1930
5s, J&J, \$25,000	July 1, 1927	SCHOOL BONDS—	
FLOATING DEBT, JAIL & STREET.		5s, F&A, \$10,000	Aug. 2, 1927
5s, J&D, \$43,000	June 1, 1922	5s, J&J, 3,000	Jan. 1, 1928
PAVING BONDS *—		SEWER BONDS—	
6s, J&D, \$15,000	June 1, 1900	5s, M&S, \$100,000	Sept. 1, 1924
6s, J&D, \$12,000	June 1, 1901	5s, J&D, 15,000	Dec. 1, 1926

\* A special tax amounting to 2/3 the cost of the work is levied on property benefitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

**INTEREST** is payable in Portsmouth.

**TAX FREE.**—All bonds issued by this city are exempt from city tax.

**DEBT LIMITATION.**—The city's debt is limited by law to 17 per cent of the real estate valuation and 15 per cent of the personal.  
**CITY PROPERTY.**—The city owned property valued on July 1, 1898, at \$106,475.

**TOTAL DEBT, ETC.**—The bonded debt on July 1, 1899, was \$842,600; on July 1, 1898, the bonded debt was \$845,100; floating debt, \$21,000; total debt, \$867,100; sinking fund and cash, \$9,968; net debt, \$857,032.

**TAX VALUATION** in 1899 of real estate was \$5,203,925; personal property, \$962,193; total, \$6,166,118; estimated real valuation \$9,003,167. The total tax rate for 1898 (per \$1,000) was \$21.50, including State tax, \$4.00, city tax, \$15.50, and school tax, \$2.00.

**POPULATION** in 1890 was 13,268; in 1880 was 11,390. In 1898 the population was 18,544.

**RADFORD.—JOHN G. OSBORNE, Ch. Fin. Com.**

Radford is in Montgomery County.

TOWN BONDS—	When Due.	Tax valuation, personal..	Assessment is 1/2 actual value.
6s, A&O, \$21,000	Jan. 1, 1923	\$155,187	
CITY BONDS—		Total valuation 1899	1,457,523
6s, J&J, \$41,500	1923	Population in 1890 was	2,060
Bonded debt Jan. 1, 1900	\$62,500	Population in 1900 (est.)	5,000
Sinking fund assets	4,600		
Tax valuation, real	1,302,336		

**RICHMOND.**—(RICHARD M. TAYLOR, Mayor. EDWARD J. WARREN, Auditor.)

Richmond is the county seat of Henrico County.

LOANS—	When Due.	LOANS—	When Due
BONDED DEBT—		BONDED DEBT—(Cont.)—	
8s, J&J, \$161,600	July, 1904	6s, J&J, \$66,600 (reg.)	Jan., 1910
(\$18,500 coupon and \$143,100 reg.)		6s, J&J, 19,900 (reg.)	Jan., 1911
8s, A&O, \$100,000	Oct., 1904	6s, J&J, 12,000 (reg.)	Jan., 1912
(\$61,000 coupon and \$39,000 reg.)		6s, J&J, 6,000 (reg.)	July, 1913
8s, J&J, \$600 (reg.)	Jan., 1906	6s, J&J, 10,000 (reg.)	Jan., 1914
8s, J&J, 800 (reg.)	July, 1906	5s, J&J, 5,500 (reg.)*	Jan., 1920
8s, J&J, 351,200	Jan., 1907	5s, J&J, 261,700 (reg.)	Jan., 1921
(\$13,000 coupon and \$338,200 reg.)		5s, J&J, 38,850 (reg.)	July, 1921
8s, J&J, \$63,500	July, 1907	5s, J&J, 140,000 (reg.)	Jan., 1922
(\$1,000 coupon and \$62,500 reg.)		5s, J&J, 396,500 (reg.)	July, 1922
8s, J&J, \$28,200 (reg.)	Jan., 1908	5s, A&O, 1,000 (reg.)	Oct., 1923
8s, J&J, 289,800	July, 1908	4s, J&J, 101,000 (reg.)	Jan., 1920
(\$5,000 coupon and \$284,800 reg.)		4s, J&J, 175,000 (reg.)	July, 1920
8s, J&J, \$184,000	Jan., 1909	4s, J&J, 128,300 (reg.)	Jan., 1921
(\$2,000 coupon and \$182,000 reg.)		4s, J&J, 24,400 (reg.)	July, 1921
6s, J&J, \$601,735	Jan., 1904	4s, J&J, 6,000 (reg.)	Jan., 1922
(\$4,000 coupon and \$597,735 reg.)		4s, J&J, 44,025 (reg.)	July, 1922
6s, J&J, \$94,940	July, 1904	4s, J&J, 242,000 (reg.)	Jan., 1922
(\$34,000 coupon and \$60,940 reg.)		4s, J&J, 52,500 (reg.)	July, 1923
6s, J&J, \$54,900	Jan., 1905	4s, J&J, 127,000 (reg.)	Jan., 1924
(\$5,000 coupon and \$49,900 reg.)		4s, J&J, 555,500 (reg.)	July, 1924
6s, J&J, \$173,020 (reg.)	July, 1905	4s, J&J, 93,050 (reg.)	Jan., 1925
6s, J&J, 261,080 (reg.)	Jan., 1906	4s, J&J, 177,150 (reg.)	July 1, 1925
6s, J&J, 110,050	July, 1906	4s, J&J, 439,450 (reg.)	Jan. 1, 1926
(\$1,000 coupon and \$109,050 reg.)		4s, J&J, 140,000 (reg.)	July, 1926
6s, J&J, \$124,760	Jan., 1907	4s, J&J, 13,000 (reg.)	Jan., 1927
(\$4,000 coupon and \$120,760 reg.)		4s, J&J, 200,000 (reg.)	July, 1927
6s, J&J, \$126,900	July, 1907	4s, J&J, 255,000 (reg.)	Jan., 1928
(\$15,000 coupon and \$111,900 reg.)		4s, J&J, 496,500 (reg.)	Jan., 1929
6s, J&J, \$6,372 (reg.)	Jan., 1908	4s, J&J, 150,000 (reg.)	July, 1929
6s, J&J, 75,200	Jan., 1909	4s, J&J, 31,000 (reg.)	Jan., 1930
(\$1,000 coupon and \$74,200 reg.)		Total debt Feb. 1, 1900	7,227,447
6s, J&J, \$9,800 (reg.)	July, 1909	Sinking fund Feb. 1, 1900	370,778

The 5 per cent bonds marked thus (\*) in the above table are subject to call ten years after their date of issue.

**PAR VALUE OF BONDS.**—The bonds are in multiples of \$100.

**INTEREST** is payable in Richmond.

**CITY PROPERTY.**—The estimated value of the property owned by the city was (in 1896) \$7,140,273. This includes the water works system, valued at \$2,100,000; gas works, \$1,000,000; markets, \$262,000.

**TAX FREE.**—All bonds are exempt from taxation by the city.

**DEBT LIMITATION.**—The city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.

**ASSESSED VALUATION** and tax rate have been as follows:

Years.	Real.	Personal.	Total.	City Tax per \$1,000
1899	\$45,185,779	\$24,367,042	\$69,552,821	\$14.00
1898	45,065,155	23,194,093	68,259,248	14.00
1897	44,969,062	22,799,222	67,768,284	14.00
1896	44,715,822	21,972,559	66,688,381	14.00
1895	44,454,901	19,700,482	64,155,383	14.00
1890	35,341,652	16,640,637	51,982,289	14.00
1885	32,348,000	13,752,000	46,200,000	14.00

**POPULATION** in 1890 was 81,388; in 1880 it was 63,600; in 1870 it was 51,038. The estimated population at the present time is 90,000

**ROANOKE.—W. E. THOMAS, City Clerk.**

Roanoke is situated in the county of the same name.

LOANS—	When Due.	SCHOOL BONDS—	When Due.
BRIDGE BONDS—		6s, J&J, \$75,000	July 1, 1921
6s, J&J, \$30,000	July, 1920	Subject to call July, 1906	
Subject to call July, 1905		6s, J&J, \$15,000	July 1, 1905
COURT HOUSE, JAIL, & C.—		REFUNDING BONDS—	
6s, J&J, \$15,000	July, 1921	4s, A&O, \$15,000	Apr. 1, 1929
Subject to call July, 1906		Subject to call after April 1, 1914.	
FIRE DEPARTMENT—		SEWER BONDS—	
6s, J&J, \$21,000	July, 1921	6s, J&J, \$150,000	July, 1921
Subject to call July, 1906		Subject to call July, 1906	
6s, J&J, \$6,000	July 1, 1922	STREET IMPROVEMENT—	
Subject to call July 1, 1907		6s, J&J, \$150,000	July, 1921
OFFICIAL MAP—		Subject to call July, 1906	
6s, J&J, \$15,000	July, 1921	PUBLIC BUILDING BONDS—	
Subject to call July, 1906		6s, A&O, \$60,000	July 1, 1914
RAILWAY—		SCHOOL AND SEWER BONDS—	
6s, J&J, \$100,000	July, 1921	6s, J&J, \$60,000	July 1, 1918
Subject to call July, 1906		Subject to call July 30, 1903	
6s, J&J, \$100,000	July, 1918	Bonded debt Jan. 1, 1900	\$812,000
Subject to call July, 1903		Sinking fund and cash	100,954

**INTEREST** is payable in Roanoke

**DEBT LIMITATION** by charter is 10 per cent of assessed valuation.

**ASSESSED VALUATION** in 1899 of real estate was \$6,619,779; personal property and railroads, \$4,900,902; total, \$11,520,681. State tax rate in 1899 (per \$1,000) \$4; city tax rate, \$10; school tax, \$2.50. In 1892 real estate was \$7,508,010; personal property, \$3,361,305; total, \$10,869,315. Property assessed at about 2/3 actual value.

**POPULATION.**—In 1890 was 16,159; in 1900 (estimated), 23,000.

**ROCKBRIDGE CO.—S. R. MOORE, Treasurer.**

The county seat is Lexington.

LOANS—	When Due.	Total debt Feb. 1, 1900..	Population in 1900 (est.)
COURT HOUSE BONDS—		\$201,000	23,062
5s, A&O, \$16,000	Oct. 1, 1916	Tax valuation, real.....	3,982,323
Subject to call after Oct. 1, 1906		Tax valuation, personal..	1,282,602
5s, .....	Nov. 1, 1917	Total valuation 1899.....	5,264,926
(Subject to call after 1907.)		Total tax (per M.) '99.....	\$12.27
REFUNDING RR. BONDS—		Assessment about 2/3 actual value.	
5s, J&J, \$31,000	Jan. 1, 1903	Population in 1890 was.....	23,062
Subject to call at any time.		Population in 1900 (est.)....	23,000
5s, J&J, \$150,000	July 1, 1922		
Subject to call after July 1, 1902.			

Sinking fund receives an annual appropriation of about \$14,000.

**INTEREST** on bonds is payable by the County Treasurer through the banks of Lexington.

**TAX EXEMPT.**—The Court House bonds are free from county tax.

**ROCKINGHAM CO.—J. S. MESSERLEY, Clerk.**

The county seat is Harrisonburg.

LOANS—	When Due.	Interest payable at County Treas'y.	
COUNTY BONDS—		Total debt Jan. 1, 1900..	\$180,000
5s, J&J, \$45,000	1926-1927	Tax valuation, real.....	7,346,839
Subject to call \$40,000 July 1, 1916, and \$45,000 Jan. 1, 1917.		Tax valuation, pers'nal.	2,501,499
RAILROAD BONDS—		Total valuation 1899....	9,848,338
5s, J&D, \$95,000	June 1, 1911	Assessment about 2/3 actual value.	
Subject to call after June 30, 1901.		Total tax (per \$1,000) '99..	\$11.00
		Population in 1890 was.....	31,299
		Population in 1900 (about)	35,000

**STAUNTON.**—(A. H. FULTZ, Mayor. ARISTA HOGE, Treasurer.)

This is the county seat of Augusta County.

LOANS—	When Due.	LOANS—	When Due.
CITY BONDS—		REDEMPTION BONDS—(Con.)—	
4 1/2s, M&N, \$99,000	May 1, 1927	3 1/2s, .....	\$11,700 Jan. 1, 1929
(Subject to call after May 1, 1917.)		Subject to call Jan. 1, 1909.	
COLD STORAGE AND SMALL POX—		3 1/2s, .....	\$10,500..... 1929
5s, ....	\$10,000	Subject to call after 1909.	
5s, ....	\$10,000	3s, .....	\$10,000..... Jan. 1, 1928
Subject to call after Nov. 1, 1905		REFUNDING BONDS—	
5s, ....	\$10,000	3 1/2s, .....	\$25,000.....
Subject to call after May 1, 1905		SCHOOL BONDS -	
LAND PURCHASE BONDS—		6s, J&J, \$1,000 (C.S.B.)	July 1, 1918
6s, J&J, \$2,700 (F.)	July 1, 1905	Subj. to call after Nov. 27, 1898	
MARKET HOUSE BONDS—		6s, J&J, \$3,000 (C.S.B.)	July 1, 1918
6s, J&J, \$16,500 (N.)	July 1, 1922	STREET IMPROVEM'T BONDS—	
Subject to call at any time.		3 1/2s, \$25,000	July 1, 1928
5s, .....	\$3,500	Subject to call after 1918.	
Subject to call Nov. 1, 1904.		5s, .....	\$15,000..... May 1, 1926
REDEMPTION BONDS—		Subject to call after May 1, 1901</	



TOTAL DEBT, SINKING FUNDS, ETC.—

	Apr. 1, '99.	Apr. 1, '98.	Apr. 1, '97.	Apr. 1, '96.	Apr. 1, '95.
Total fund. debt.	\$528,900	\$539,400	\$503,900	\$589,900	\$540,000
Sinking funds...	50,987	67,437	59,255	152,483	139,120
Net debt.....	\$477,913	\$471,963	\$444,645	\$437,413	\$400,880

The city has no floating debt. On April 1, 1899, the sinking fund held \$60,860 of the city's bonds and it receives yearly 1 per cent of the city's debt.

**CITY PROPERTY.**—The total value of all property owned by the City of Staunton, as assessed by the commission appointed by the City Council on June 2, 1891, was \$281,400, including the water works, valued at \$173,000. Since June 2, 1891, the city has acquired property valued at \$45,700, making the total value of city property on April 1, 1899, \$327,100.

**DEBT LIMITATION.**—The city's debt is limited by law to 15 p. c. of the assessed valuation of real estate and 17 p. c. of personal property.

**ASSESSED VALUATION.**—The city's assessed valuation (about 80 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	City Tax p. \$1,000.
1899.....	\$2,162,230	\$909,234	\$3,071,464	.....
1898.....	2,149,780	888,092	3,037,872	.....
1897.....	2,165,750	997,554	3,163,304	.....
1894.....	2,248,343	1,226,605	3,474,948	.....
1891.....	1,996,525	2,106,455	4,102,980	\$12.50
1889.....	1,844,034	1,462,927	3,306,961	12.50
1887.....	1,796,284	1,186,673	2,982,957	12.50

POPULATION in 1890 was 6,975; in 1880 it was 6,664.

**SUFFOLK.**— { R. L. BREWER, JR., Mayor.  
{ JOHN F. LOIZEA, Treasurer.

This town is the county seat of Nansemond County.

LOANS—	When Due.	Total valuation 1899..	\$2,415,584
5s, J&J, \$55,000.....	.....	Assessment about 2/3 actual value.	
Bonded debt June 1, '98	\$55,000	Tax rate (per \$1,000) '97..	\$17.20
Assessed valuation, real.	1,679,237	Population in 1890 was.....	3,354
Assessed valuation, per'l	736,347	Population in 1898 (est.)....	5,000

TAX EXEMPT.—Bonds are exempt from town taxation.

**WINCHESTER.**—G. H. KINZEL, Treasurer.

Winchester is in Frederick County.

LOANS—	When Due.	Sinking fund.....	\$1,000
CITY BONDS—		Value of city property....	160,000
5s, J&J, \$78,000.....	30 years	Tax valuation, real.....	1,654,117
Subject to call in 10 years.		Tax valuation, personal.	735,096
5s, ....., \$9,000.....	.....	Total valuation 1898.....	2,389,213
CITY HALL BONDS—		Assessment 2/3 to 3/4 actual value.	
4s, A&O, \$19,000.....	1925	State & City tax (per M.) '98..	\$11.00
Interest is payable at Winchester.		Population in 1890 was.....	5,196
Total debt Mar. 1, 1900....	\$87,000	Population in 1900 (est.)....	6,000

**WYTHEVILLE.**—W. L. STANLEY, Agent.

This town is in Wythe County.

LOANS—	When Due.	Bonded debt Apr. 1, 1900. <th>\$85,000</th>	\$85,000
REFUNDING BONDS—		Assessed val'n, real.....	432,620
4 1/2s, J&J, \$82,000.....	Jan. 1, 1933	Assessed val'n, personal.	244,630
Subject to call after Jan. 1, 1909.		Total valuation 1898.....	677,250
WATER BONDS—		Assessment about 1/2 actual value.	
4 1/2s, M&N, \$3,000.....	Nov. 1, 1932	Tax rate (per \$1,000) '98.....	\$15.00
Subject to call after Nov. 1, 1908		Population in 1890 was.....	2,570

INTEREST and principal of the general improvement bonds are payable in Wytheville; on the light and water bonds at the Mercantile Trust & Deposit Co., Baltimore, Md.

TAX FREE.—The water and light bonds are tax exempt.

State of West Virginia.

ITS DEBT, RESOURCES, Etc.

Admitted as a State (Act Dec. 31, 1862)	-	June 20 1863
Total area of State (square miles)	-	24,780
State Capital	-	Charleston
Governor (term expires March 4, 1901)	-	G. W. Atkinson
Secretary of State* (term exp. Mar. 1901)	-	Wm. M. O. Dawson
Treasurer (term expires March 4, 1901)	-	M. A. Kerdall
Auditor (term expires March 4, 1901)	-	L. M. La Follette

Legislature meets biennially in odd years on the second Wednesday in January: sessions are limited to 45 days, but may be extended provided two-thirds of the members elected to each house concur.

\* Secretary of State is appointed by the Governor.

**TOTAL DEBT.**—This State has no debt. In the settlement of the Virginia debt one-third was set apart as the share belonging to West Virginia, but this has never been recognized by the latter State. Various movements to secure recognition have been started from time to time, and one such movement is now in progress; for details see remarks under State of Virginia.

The permanent school fund on January 1, 1900, amounted to about \$950,000.

**ASSESSED VALUATION.**—The following table gives the assessed valuation of real estate, personal property and railroad property.

Years.	Real Estate.	Personal Property.	Railroad Property.
1898.....	\$147,058,218	\$53,101,906	\$22,028,362
1897.....	149,425,049	48,060,785	22,323,066
1896.....	141,925,633	51,307,197	22,437,102
1895.....	147,673,069	53,905,180	22,447,495
1890.....	121,202,365	48,725,222	17,237,766
1885.....	119,982,350	46,707,755	13,268,229
1880.....	105,000,358	34,622,399	7,368,983
1875.....	111,864,323	38,606,277	6,648,041
1870.....	95,388,047	38,032,395	7,362,844
1867.....	86,894,703	32,537,938	6,568,103

TAX RATE—The State tax rate (per \$1,000, in 1899 was \$2.50; school tax (per \$1,000) was \$1.00.

POPULATION OF STATE.—The population of West Virginia has been as follows in the years named:

1390.....	762,794	1860.....	376,688	1830.....	176,924
1880.....	618,457	1850.....	302,313	1820.....	136,768
1870.....	442,014	1840.....	224,537	1810.....	105,469

The proportion of the colored population was 4.19 per cent in 1880 and 4.39 per cent in 1890. In number blacks were 17,980 in 1870, 25,386 in 1880 and 33,508 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF WEST VIRGINIA.

**BERKELEY CO.**—I. L. BENDER, Clerk.

County seat is Martinsburg.

LOANS—	When Due.	Tax valuation, person'l.	\$1,201,400
MARTINSBURG & POTOMAC RR.—		Total valuation 1899.....	5,639,819
4s, J&J, \$105,000.....	1911	State & Co. tax (per M.) '99	\$8.00
Total debt Feb. 1, 1900....	\$105,000	Population in 1890 was.....	18,702
Tax valuation, real.....	4,438,419	Population in 1900 (est.)....	20,000

**BLUEFIELD.**— { DR. G. C. HALLAND, Mayor.  
{ A. H. LAND, Treasurer.

Bluefield is in Mercer County.

LOANS—	When Due.	Tax valuation, personal.	\$422,636
STREET, SEWERS, ETC.—		Total valuation '99 (abt.)	1,096,865
8s, Jan. 1, \$25,000.....	Aug. 22, 1912	Assessment about 1/3 to 1/2 act. val.	
Interest payable in Bluefield.		City tax (per \$1,000), 1899..	\$10.00
Bonded debt Aug. 1, 1899..	\$25,000	Population in 1890 was.....	1,775
Tax valuation, real.....	674,229	Population in 1899 about.....	7,000

TAX FREE.—The bonds described above are exempt from taxation.

**BRAXTON CO.**—County seat is Sutton.

LOANS—	When Due.	Net debt Aug. 1, 1899..	\$48,000
RR. AID BONDS—		Tax valuation 1899.....	2,200,000
6s, June 1, \$60,000.....	June 1, 1919	State and Co. tax rate	
Subject to call after June 1, 1899		(per \$1,000) 1899.....	12.50
Total debt Aug. 1, 1899....	\$60,000	Population in 1890 was.....	13,928
Sinking funds.....	12,000	Population in 1899 about..	19,000
Property is assessed at about 1/2 its actual value in this county.			

INTEREST is payable at the Weston Bank, Weston, W. Va.

**BROOKE COUNTY.**—G. W. McCORD, Clerk.

County seat is Wellsburgh. The sinking fund receives \$7,330 annually out of the county levy to pay the interest and principal of the bonded debt.

LOANS—	When Due.	Net debt June 1, 1899... <th>\$96,228</th>	\$96,228
REFUNDING BONDS—1893—		Tax valuation, real.....	2,403,366
4s, semi-ann., \$106,000.....	1913	Tax valuation, personal.	604,060
Subject to call after 1903.		Tax valuation, railroads.	599,477
Bonded debt June 1, '99..	\$106,000	Total valuation 1899.....	3,606,803
Floating debt.....	1,789	Assessment about 3/4 actual value.	
Total debt.....	107,789	State & Co. tax (per M.) '99..	\$10.00
Sinking fund.....	11,561	Population in 1890 was.....	6,660
		Population 1900 (estimated) ..	8,000

**CHARLESTON.**—E. A. REID, Treasurer.

This city is in Kanawha County.

LOANS—	When Due.	Floating debt (est.).....	\$35,000
STREET AND SEWER BONDS—		Total debt.....	158,000
6s, Jan., \$3,000.....	Jan. 19, 1904	Sinking fund.....	23,000
6s, June, 30,000.....	June 18, '09	Net debt Mar. 1, 1900....	135,000
Subject to call after 1899.		Tax valuation, real.....	3,101,325
4s, Ann., \$50,000.....	1919	Tax valuation, personal.	1,539,365
Subject to call after 1904.		Tax valuation, 1899.....	4,640,690
HOSPITAL BONDS—		Assessment about 1/3 actual value.	
4s, Sept., \$25,000.....	Sept. 25, 1915	Total tax rate (per M.) '99..	\$32.00
4s, ....., 15,000.....	1909	Population in 1890 was.....	6,742
Bond. debt Mar. 1, 1900..	\$123,000	Population in 1899 about..	15,000

TAX FREE.—All bonds are exempt from taxation.

**CHARLESTON INDEPENDENT SCHOOL DISTRICT.**—JOHN L. DICKINSON.

LOANS—	When Due.	Bonded debt Aug. 1, '99.. <th>\$131,000</th>	\$131,000
BUILDING BONDS—		Tax valuation 1899 .. .	4,557,821
6s, ....., \$20,000 .....	1927-28	Assessm't about 30 p.c. actual val.	
Optional 1902-1903.		School tax (per \$1,000) '99..	\$10.00
REFUNDING BONDS—		Population in 1899 (est.)....	15,000
4 1/2s, ....., \$111,000.....	1929		
Optional 1919.			

**GRAFTON.**— { W. O. BOYD, Mayor.  
{ A. E. N. MEANS, Clerk.

This city is in Taylor County. West Grafton has been annexed to this city, the assessed valuation of which was about \$400,000.

LOANS—	When Due.	Bonded debt Mar. 1, 1900. <th>\$70,000</th>	\$70,000
ELECTRIC LIGHT BONDS—		Floating debt.....	900
5s, Sept. \$10,000.....	Sept. 1, 1918	Total debt.....	70,900
Subject to call after Sept. 1, 1908		Sinking fund.....	28,000
STREET IMPROVEMENT BONDS		Net debt Mar. 1, 1900....	42,900
5s, May, \$10,000.....	May 1, 1916	Tax valuation, real.....	970,820
Subject to call after 1906.		Tax valuation personal.	483,839
WATER WORKS BONDS—		Total valuation 1899.....	1,454,659
5s, July, \$40,000.....	July 1, 1914	Assessment about 1/2 actual value.	
Subject to call after July 1, 1904		City tax (per \$1,000) 1899..	\$9.50
5s, Sept., \$10,000 ..	Sept. 1, 1917	Population in 1890 was.....	3,159
Subject to call after 1907		Population in 1900 (est.)....	7,500
Interest is payable at Grafton.			

**HUNTINGTON.**—This city is in Cabell County.

LOANS—	When Due.	Sinking fund.....	\$17,370
PAVING AND SEWER BONDS—		Net debt Jan. 1, 1899.....	149,630
6s, Oct. 1, \$82,000.....	Oct. 1, 1921	Tax valuation, real.....	3,842,505
6s, July 1, 75,000.....	Oct. 1, 1923	Tax valuation, personal.	1,268,447
SCHOOL BONDS—		Total valuation, 1898 .. .	5,110,952
5s, Aug. 7, \$10,000 .....	Aug. 7, 1901	Assessment is 2/5 actual value.	
Subject to call at any time.		Total tax (per \$1,000) '98..	\$27.50
6s, Annu., \$15,000.....	1927	Population in 1890 was.....	10,108
(Subject to call after 1907.)		Population in 1899 (doc't est.)	16,000
Total debt Jan. 1, '99.....	\$167,000		

The school bonds as set out above were not issued by the city of Huntington, and, strictly speaking, do not constitute a municipal debt; but the school district covers the same territory and embraces the same subjects of taxation as the city.

INTEREST on the 5 per cent school bonds is payable in Huntington; on all other bonds interest is payable in New York.



JEFFERSON CO.—W. F. ALEXANDER, Clerk.

Table with columns: LOANS—When Due, RAILROAD AID BONDS—, REFUNDING BONDS—, 4s, A&O, \$80,000...

INTEREST is payable in Baltimore and by the County Treasurer. TAX FREE.—All bonds issued by this county are exempt from county, municipal or district taxes, but not from State taxes.

MARTINSBURG.—

Table with columns: LOANS—When Due, WATER WORKS & STREETS—, Tax valuation 1899...\$2,152,250...

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg. TAX FREE.—These bonds are exempt from City tax. DEBT LIMITED by law to \$100,000.

OHIO COUNTY.—County seat is Wheeling.

Table with columns: LOANS—When Due, Tax valuation, real...\$16,158,450...

COUNTY PROPERTY.—The county owns (1900) \$20,000 of Ohio River Railroad stock; \$100,000 of Pittsburg Wheeling & Kentucky Railroad stock; \$300,000 of Wheeling Bridge & Terminal Railway stock, and real estate and furniture valued at \$130,895.

PARKERSBURG.—{ CHAS. H. TURNER, Mayor. FRANK GOOD, Clerk.

Table with columns: LOANS—When Due, HOSPITAL BONDS—, STREET PAV. & SEWER B'DS.—, SPECIAL SEWER BONDS—...

WHEELING.—{ A. T. SWEENEY, Mayor. ALEX. H. FORGEY, City Receiver.

Table with columns: LOANS—When Due, WATER BONDS—, BRIDGE BONDS—, Bonded debt Jan. 1, 1900...

The water bonds are not considered part of the city debt, being payable out of revenues from the water works. OPTIONAL.—All of the city's bonds are subject to call. TAX FREE.—Bonds issued by this city are exempt from city tax.

State of Kentucky.

ITS DEBT, RESOURCES, Etc.

Table with columns: Admitted as a State (Act Feb. 4, 1791) - June 1, 1792; Total area of State (square miles) - 40,400...

Legislature meets biennially in even years on the Tuesday following the first Monday in January, and sessions are limited to 60 days exclusive of Sundays and legal holidays.

Table with columns: LOANS—Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g

PAR VALUE OF BONDS—\$1,000 each. INTEREST on the 6s is payable at Frankfort and in New York, and on the 4s in New York at the United States National Bank.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Kentucky's bonded debt on the following dates.

Table with columns: July 1, '99, Jan. 1, '99, Jan. 1, '98; Tot. bonded debt (exclusive of bonds held by the Board of Education)...

Issued Jan. 1, 1885, \$378,946; new school bonds, issued March 12, 1892, \$606,650.

There was also outstanding on February 1, 1899, a floating debt of \$764,000; sinking fund, \$698,000; net floating debt, \$66,000.

Table with columns: ASSESSED VALUATION—The State's assessed valuation has been as follows: Years, Real Estate, Personal Property, Railroads.

NOTE.—The total equalized valuation for the year 1899, not including railroads, was \$563,328,686; for 1898 was \$552,957,768; for 1897 it was \$549,419,980; for 1896 it was \$570,926,762; for 1895 it was \$573,206,978.

TAX RATE—In 1899 the State tax rate (per \$1,000) was \$5.25. POPULATION OF STATE.—The population of Kentucky has been as follows in the years named:

Table with columns: 1890, 1880, 1870, 1860, 1850, 1840, 1830, 1820, 1810; 1,858,635, 1,648,690, 1,321,011, 1,155,684, 982,405, 779,828, 687,917, 564,135, 406,511

The proportion of the colored population was 16.47 p. c. in 1880 and 14.69 p. c. in 1890. In number blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; and 272,981 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KENTUCKY.

For additional statements not given in alphabetical order below, see "Additional Statements" at end of this State.

ALLEN COUNTY.—W. N. COOK, Treasurer. County seat is Scottsville

Table with columns: LOANS—When Due, REFUNDING RAILROAD BONDS—, Total debt Jan. 1, 1900...\$179,000...

ASHLAND.—R. C. RICHARDSON, City Clerk.

Table with columns: LOANS—When Due, Sinking fund...\$3,000, Net debt Jan. 1, 1900...32,000...

BELLEVUE.—{ S. B. STEWART, Mayor. GEO. EMIG, JR., Clerk.

Table with columns: LOANS—When Due, STREET IMPROVEMENT BONDS—, Tax valuation, per. & rr. \$103,475...

CARROLL CO.—County seat is Carrollton.

Table with columns: LOANS—When Due, Floating debt about...\$10,000, Total debt Feb. 19, 1900...67,000...

CHRISTIAN CO.—County seat is Hopkinsville.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Total debt Feb. 1, 1900...\$100,000...

CLARK COUNTY.—J. H. EVANS, Co. Judge.

Table with columns: LOANS—When Due, RAILROAD AID BONDS—, TURNPIKE BONDS—, Total debt Jan. 1, 1900...\$183,000...

COVINGTON.—{ JOSEPH L. RHINOCK, Mayor. J. H. KIRTLEY, Auditor.

Table with columns: LOANS—When Due, ASPHALT BONDS—, BRICK BONDS—, BRIDGE BONDS—, CASPARIS JUDGMENT BONDS—, COV. W. COV. & LUD. HIGHWAY—, FUNDING BONDS—

INTEREST on the 8 per cent bonds, on the 5 per cent asphalt bonds, on sewer bonds, on brick bonds, and on the Covington West Covington and Lud. highway bonds, payable in Covington; on others in New York. TAX FREE.—All bonds are exempt from taxation.



**TOTAL DEBT, SINKING FUND, ETC.—**  
 Jan. 1, 1900. Jan. 1, '99. Jan. 1, '98. Jan. 1, '97.  
 Total bonded debt...\$2,104,100 \$2,197,300 \$2,265,600 \$2,364,700  
 Water dbt. incl. above...\$1,215,700 ..... \$1,229,400  
**ASSESSED VALUATION.**—The city's assessed valuation in 1898 was \$24,126,035. The tax rate per \$1,000 for 1897 was \$26.25. The property is assessed at about actual value.  
**POPULATION** in 1890 was 37,371; in 1880 it was 29,720; in 1897 (estimated) 45,000.

**DANVILLE.—J. B. FISHER, Mayor.**  
 County seat of Boyle Co.  
**LOANS—** When Due. Total debt Apr. 1, 1900...\$70,000  
**WATER WORKS BONDS** Sinking fund..... 18,500  
 5s, J&J, \$30,000.....July 1, 1914 Net debt Apr. 1, 1900..... 51,500  
 Optional after 1904. Assessed valuation '99...2,300,000  
 5s, J&J, \$20,000.....July 1, 1914 Assessment about 3/5 actual value  
 Optional after 1909. Total tax (per \$1,000) 1899 \$15.70  
 5s, J&J, \$20,000.....1914 Population in 1900 about...5,500

**DAYTON.—** CHAS. A. BIRD, Mayor.  
 C. B. HAYWARD, City Clerk.  
 Dayton is in Campbell County.  
**LOANS—** When Due. Net debt Jan. 1, 1900... \$130,123  
**REFUNDING BONDS—** Assessment bonds (add.) 81,450  
 5s, F&A, \$134,000...Aug. 1, 1915 Tax valuation 1899.....2,138,700  
 \*STREET IMPROVEMENT BONDS— Assessment is 3/4 actual value.  
 6s, semi-an., \$81,450...Part yearly Total city tax (p.\$1,000) '99...\$13.50  
 Total debt Jan. 1, 1900.. \$134,000 Population in 1890 was.... 4,264  
 Sinking funds..... 3,877 Population in 1900 (est.)....7,000

\* These bonds are payable by special assessment, and the city has the right to redeem any of them upon payment of one year's interest.  
**TAX FREE**—The bonds are all exempt from city tax.  
**INTEREST** on the refunding bonds is payable at the German National Bank of Newport, Ky., or First National Bank, New York City; on the street improvement bonds at the German National Bank, Newport.

**FRANKFORT.—** W. S. DEHONEY, Mayor.  
 BEN. MARSHALL, Clerk.  
 This is the capital of the State and the county seat of Franklin County.  
**LOANS—** When Due. **LOANS—** When Due.  
**BRIDGE BONDS—** a SEWER BONDS—  
 6s, M&S, \$50,000... July 1, 1923 6s, J&J, \$10,000.....July 1, 1906  
 Subject to call after 1903. Bonded debt Jan. 1, 1900. \$310,000  
**FUNDING BONDS—** Floating debt..... 22,000  
 6s, J&J, \$25,000...\*July 1, 1904 Total debt Jan. 1, 1900. 332,000  
 6s, J&J, 35,000...\*June 15, 1906 Water debt (additional) 125,000  
 6s, J&J, 10,000...\*Jan. 1, 1911 Tax valuation 1899.....3,038,000  
 b LOTTERY BONDS— Real valuation (est.).....5,000,000  
 6s, J&J, \$50,000...\*July 1, 1905 State & Co. tax (p.\$1,000) '99...11.50  
**REFUNDING BONDS—** City tax (per \$1,000)... 14.50  
 4 1/2s, ....., \$120,000...Sept. 1, 1927 Population in 1890 was.....7,892  
 (Subject to call after Sept. 1, 1917) Population in 1880 was.....6,958  
 a SCHOOL BONDS— Population in 1899 (est.)...10,000  
 6s, J&J, \$10,000...\*July 1, 1904  
 a \$500 each. b \$1,000 each.

\* These loans are held by the sinking fund for the benefit of the school fund; principal is not payable and interest is used for the support of the public schools.  
**TAX EXEMPT.**—All bonds of this city are exempt from city taxes.  
**INTEREST** is payable on the refunding bonds and the bridge bonds at the Bank of America, N. Y. City; on all other bonds at the Bank of Kentucky, Frankfort.

**FRANKLIN CO.—**County seat is Frankfort.  
**LOANS—** When Due. Bonded debt Apr. 1, 1898. \$212,000  
**REFUNDING BONDS—** Equal'd valuation 1899. 5,547,913  
 4s, ....., \$140,000.....1914 Real valuation (est.)....12,000,000  
 4 1/2s, ....., 62,000.....1918 Population in 1890 was.... 21,267  
 Population in 1897 (est.)...24,000

**GRANT COUNTY.—**County seat is Williamstown.  
**LOANS—** When Due. Bonded debt Apr. 1, 1898. \$77,000  
**BRIDGE REFUNDING—** Equalized val'n 1899...3,481,300  
 4 1/2s, M&N, \$25,000. 1900 to 1917 Assessment is 70 p. c. actual value.  
 (Part due yearly on Nov. 10.) State tax (per \$1,000) 1897.. \$4.25  
**TURNPIKE REFUNDING—** County tax (per \$1,000)..... 5.00  
 4 1/2s, M&N, \$35,000. 1901 to 1917 Population in 1890 was....12,671  
 (Part due yearly on Nov. 10.) Population in 1880 was....13,083  
 6s, J&J, 17,000...Aug. 10, 1906 Population in 1897 (est.)...13,000  
 Int't payable at Co. Treas. office.

**GREEN COUNTY.—**P. F. MARSHALL, Clerk.  
 County seat is Greensburgh.  
**LOANS—** When Due. Tax valuation, personal.. \$400,640  
**RAILROAD AID BONDS—** Assessed valuation '99..1,148,979  
 6s, ....., \$250,000...Past due State tax (per \$1,000) 1899.. \$4.25  
 Bonded debt Apr. 1, 1900..\$250,000 County tax (per \$1,000) '99. 5.00  
 Tax valuation, real..... 748,339 Population in 1890 was....11,463

**HARRISON CO.—**County seat is Cynthiaana.  
**LOANS—** When Due. Bonded debt Aug. 12, '99 \$102,500  
**COUNTY BONDS—** Floating debt ..... 27,200  
 4s, ....., \$50,000.....1912 to 1927 Total debt Aug. 12, '99.. 129,700  
 Due, \$12,500 Jan. 1, 1912; \$12,500 Jan. 1, 1917; \$12,500 Jan. 1, 1922, and \$12,500 Jan. 1, 1927. Equalized valuat'n 1899.6,332,933  
 Assessment about 3/4 actual value.  
**TURNPIKE BONDS—** State & Co. tax (per M.) '99..\$19.20  
 6s, J&J, \$2,500. 1900-1902-1907 Population in 1890 was....16,914  
 Part due in January each year. Population in 1897 (est.)... 20,000

**HENDERSON—**C. T. STARLING, Treasurer.  
 This city is the county seat of Henderson county.  
**LOANS—** When Due. Total valuation 1899...\$5,271,000  
**REFUNDING BONDS—** Assessment abt. 80% actual value.  
 4s, M&N, \$369,000.....1927 Total tax (per \$1,000) '98...\$21.25  
 (Subject to call after 1913.) Population in 1890 was.... 8,835  
 Bonded debt Jan. 1, 1900..\$369,000 Population in 1899 (est.)...17,000

**HOPKINSVILLE.—**F. W. DABNEY, Mayor.  
 Hopkinsville is in Christian Co.  
**LOANS—** When Due. Total valuation 1898...\$2,233,564  
**RAILROAD AID BONDS—** Assessment is 65% of actual value.  
 5s, A&O, \$64,000.....Oct. 1, 1921 State & co. tax (per M) 1899..\$9.25  
 Subject to call after Oct. 1, 1901 City & sch. tax (per M) 1899.12.50  
 Total debt Feb. 1, 1900.. \$64,000 Population in 1890 was....5,833  
 Tax valuation, real.....1,538,756 Population in 1893 (est.)....8,000  
 Tax valuation, personal.. 694,808

**INTEREST** is payable by Latham, Alexander & Co., New York City.  
**TAX FREE.**—All of the bonds are exempt from city tax.

**LEXINGTON.—** L. A. STANFORD, Mayor.  
 L. E. PEARCE, Auditor.  
 This city is in Fayette County.  
**LOANS—** When Due. **SCHOOL BUILDING BONDS—**  
**BRICK STREET BONDS—** 5s, A&O, \$30,000....Apr. 1, 1918  
**RAILROAD AID BONDS—**  
 6s, M&N, \$5,000...May 20, 1901 5s, J&D, \$100,000...June 1, 1918  
 6s, var's, 5,266.....var., 1921 4 1/2s, M&S, 150,000...Sept. 1, 1920  
 6s, A&O, 2,469....Oct. 1, 1932 4 1/2s, F&A, 15,000...Aug. 1, 1932  
 4 1/2s, M&N, 75,570....Nov. 1, 1934 Bonded debt Jan. 1, '99. \$841,623  
 4 1/2s & 6s, 152,317.....part yearly Sinking fund..... 81,930  
**FUNDING BONDS—** Assessment bonds (inci.) 152,317  
 5s, F&A, \$50,000...Aug. 1, 1918 Tax valuation 1899.....16,434,149  
**REFUNDING BONDS—** Assessment is 1/2 actual value.  
 4 1/2s, F&A, \$105,000...Aug. 1, 1932 City tax (per \$1,000). 1899...\$7.50  
 4 1/2s, F&A, 45,000...Aug. 1, 1924 Population 1890 was.....21,507  
 4 1/2s, J&D, 81,000...June 1, 1933 Population 1899 (estim'd)...30,000  
 4s, J&J, 25,000 Jan. 10, 1935

**INTEREST** on the funding and refunding bonds and on the railroad aid bonds due 1918 is payable in New York City; on the railroad aid bonds due in 1920 and 1932, on the school building bonds and special assessment bonds, at Lexington

**LINCOLN CO.—**W. M. BRIGIT, Treasurer.  
 Stanford is the county seat.  
**LOANS—** When Due. Assess'd valuation, real. \$3,543,490  
**TURNPIKE BONDS—** Assess'd valuation, pers'l.. 2,816,874  
 6s, July, \$17,000..... Total valuation 1898... 6,360,364  
 5s, Sept., 10,000 ..... Equalized valuat'n 1899 4,981,293  
 4s, M&S, 52,000..... Assessment abt 80% actual value.  
 Bonded debt Aug. 1, 1899..\$79,000 Tax rate (per \$1,000) '98...\$16.50  
 Sinking fund..... 3,602 Population in 1890 was....15,962  
 Net debt Aug. 1, 1899.... 75,398 Population in 1899 (est.)...18,000

**LOGAN CO.—**County seat is Russellville.  
**LOANS—** When Due. Net debt Apr. 1, 1898...\$216,000  
**RAILROAD AID BONDS—** Equalized valuat'n 1899 5,361,409  
 6s, J&J, \$256,000.....1901 Assessment 70 p. c. actual value.  
 Interest payable at Russellville. State tax (per \$1,000) 1897..\$4.75  
 Total debt Apr. 1, 1898..\$256,000 Population in 1890 was.... 23,812  
 Sinking fund..... 40,000 Population in 1898 (est.)... 28,000

**LOUISVILLE.—** CHAS. P. WEAVER, Mayor.  
 STUART R. YOUNG, Treasurer.  
 Louisville is the county seat of Jefferson County. [City is offering for sale, April 30, \$490,000 3 1/2 per cent 40-year refunding funds.]  
**LOANS—** When Due. **OLD LIABILITIES, 1871-1880—**  
**CITY HALL—** 7s, A&O, \$119,000...Apr. 1, 1901  
 7s, A&O, \$200,000...Apr. 1, 1903 5s, M&N, 490,000...May 1, 1920  
 Subject to call after May 1, 1900  
**RAILROAD AID BONDS—** 5s, F&A, \$499,000...Aug. 1, 1911  
**REFUNDING BONDS (gold)—** b RAILROAD AID BONDS—  
 4s, ....., \$500,000...Sept. 15, 1910 (1) Eliz. & Pad. RR., 1873—  
 4s, J&J, 457,000.....July 1, 1937 7s, J&J, \$998,000...Jan. 1, 1903  
 (4) Road Bed (L. C. & L. RR.)—  
 a MUNICIPAL IMPROVEMENTS— 7s, J&J, \$150,000...July 1, 1901  
 4s, J&J, \$1,495,000...July 1, 1923 7s, J&J, 200,000...July 1, 1903  
 4s, Q-M, 1,500,000...Dec. 1, 1928 **SEWER BONDS, 1868-71—**  
**PARK BONDS—** 7s, J&D, 423,000...June 1, 1901  
 4s, J&J, \$600,000...July 1, 1930  
 b RECONSTRUCTION, 1873—  
 7s, J&J, \$600,000...July 1, 1903

a \$100, \$500 and \$1,000. b \$1,000.  
**PAR VALUE OF BONDS.**—The bonds are mostly for \$1,000.  
**TAX FREE.**—Bonds are exempt from all taxation except State tax.  
**INTEREST.**—Coupons are mostly payable in New York City at the National Bank of the Republic, the exceptions to this being the old liability 7s due 1901, which are payable in Louisville at the sinking fund office.

**BONDED DEBT** on January 1, 1900, was \$8,237,000. The sinking fund assets amounted on January 1, 1900, to \$1,450,510, including \$1,274,600 stock of the Louisville Water Co. The sinking fund owns the entire stock of the Louisville Water Co., with the exception of five shares valued at \$500. The assets of the Water Company amount to \$5,628,146 25 and the liabilities, including bonded debt, \$955,816 85.

**ASSESSED VALUATION, TAX RATE, ETC.—**

Years.	Real Estate.	Personal Property.	Total.	Total Tax per \$1,000
1900.....	\$89,200,000	\$31,800,000	\$121,000,000	\$22.65
1899.....	89,636,587	30,059,360	119,695,947	.....
1898.....	87,633,149	31,223,204	118,856,353	23.65
1897.....	87,585,184	30,125,334	117,710,518	22.75
1895.....	87,239,581	29,000,000	116,239,581	23.05
1893.....	84,600,000	5,725,000	90,325,000	23.05

In 1900 the city tax proper was \$13.10, school tax \$3.30, State and county tax \$6.25. Assessment is about 80 per cent of actual value.

**POPULATION.**—Population in 1890 was 161,129; in 1880 was 123,758; in 1870 was 100,753; in 1900 (estimated Jan. 1) 225,000.

**MCCRACKEN CO.—**County seat is Paducah.  
**LOANS—** When Due. Equal'd valuat'n, pers'l..\$1,798,498  
**REFUNDING BONDS 1892—** Tot. equ. valuat'n 1899. 7,990,032  
 5s, A&O, \$500,000...Mar. 1, 1933 Assessment abt 1/2 to 3/4 actual value.  
 Subject to call in part at var. times. State & Co. tax per M.'98. \$11.55  
 Total debt Apr. 1, 1898.. \$500,000 Population in 1890 was.... 21,051  
 Equal'd valuation, real. 6,191,534 Population in 1895 (est.)... 33,000

**MADISON CO.—**County seat is Richmond.  
**LOANS—** When Due. Tax valuation, real...\$6,943,110  
**REFUNDING RAILROAD BONDS—** Tax valuation, personal 1,972,610  
 4s, J&J, \$112,000.....1909-1929 Total valuation 1898... 8,915,720  
 \$12,000 due Jan. 1, 1909, and Equalized valuat'n, 1899.8,621,412  
 \$5,000 yearly thereafter. Assessment is 3/4 actual value.  
**TURNPIKE BONDS—** State tax (per \$1,000).....\$4.75  
 4 1/2s, ....., \$70,000...1904 to 1918 County tax (per \$1,000)..... 6.25  
 Interest is payable at Louisville. Population in 1890 was....24,348  
 Bonded debt Feb. 1, 1899..\$182,000 Population in 1897 (est'd)...26,000

**MAYSVILLE.—**County seat of Mason county.  
**LOANS—** When Due. Interest is payable at Maysville.  
**FUNDING BONDS—** Total debt April, 1898... \$109,000  
 5s, F&A, \$28,000...Aug. 1, 1903 Tax valuation 1898...3,450,000  
 (\$7,000 due yrly to Aug. 1, 1911) Assessment about 1/2 actual value.  
**RAILROAD BONDS—** Total tax (per \$1,000)... \$20.00  
 5s, F&A, \$48,000...Aug. 1, 1900 Population in 1890 was.... 5,358  
 (\$6,000 due yearly) to Aug. 1, 1907 Population 1898 (est.)..... 8,500

**MERCER COUNTY.—**GEO. BOHON, Treas.  
 County seat is Harrodsburgh.  
**LOANS—** When Due. Total debt Sept., 1899... \$145,000  
**REFUNDING BONDS—** Equalized valuat'n 1899.4,727,938  
 4s, ....., \$145,000 .....1928 Population in 1890 was....15,034  
 Subject to call after 1903



MIDDLESBOROUGH.—Middlesboro'h is in Bell Co.

Table with columns: LOANS—, FUNDING BONDS—, GENERAL BONDS—, Total valuation 1899, Assessment is 3/4 actual value, Tax rate (per \$1,000) 1899, Population in 1890 was, Population in 1895 was.

MONTGOMERY CO.—County seat is Mt. Sterling.

Table with columns: LOANS—, FUNDING DEBT—, TURNPIKE BONDS—, Net debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1898, Total valuation 1900, Assessment 1/2 to 2/3 actual value, State tax (per \$1,000) 1900, County tax (per \$1,000), Population in 1890 was, Population in 1900 (est.).

MUHLENBERG CO.—County seat is Greenville. Efforts are being made to compromise the railroad bonds mentioned below on a basis of 20 per cent.—V. 70, p. 546.

Table with columns: LOANS—, RAILROAD BONDS—, Floating debt, Total debt Apr. 1, '98, Sinking funds, Equalized valuat'n 1899, County tax (per \$1,000), Population in 1890 was, Population in 1895 (est.).

NEWPORT.—{ R. W. NELSON, Mayor. JOHN ZOLLEIS, Auditor.

Table with columns: LOANS—, BRIDGE BONDS—, FLOOD BONDS—, FUNDING BONDS—, PUBLIC LANDING BONDS—, REDEMPTION BONDS—, REFUNDING BONDS—, STREET IMPROVEMENT—, WATER BONDS—, Total debt Apr. 1, 1900, Sinking fund assets, Net debt Apr. 1, 1900, Tax valuation 1900, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1899 (est.).

NICHOLAS COUNTY.—S. A. RATLIFF, Clerk.

Table with columns: LOANS—, TURNPIKE BONDS—, Net debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment abt. 70% actual value, State & Co. tax (per M) '99, Population in 1890 was, Population in 1900 (est.).

OWEN COUNTY.—W. P. SWOPE, Clerk.

Table with columns: LOANS—, COUNTY BONDS—, REFUND. BRIDGE & TURNPIKE—, Total debt, Turnpike debt (add'l), Sinking fund, Total debt Jan. 1, 1900, Tax valuation 1899, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1899.

INTEREST is payable at the U. S. National Bank, New York City. TAX FREE—Bonds are all exempt from taxation.

OWENSBORO.—

Table with columns: LOANS—, RAILROAD BONDS—, Sinking fund, Net debt Aug. 12, 1899, Tax valuation 1899, Assessment about 2/3 actual value, Total tax (per \$1,000) '99, Population 1890 was, Population 1899 (est.).

PADUCAH.—{ J. M. LANG, Mayor. W. H. PATTERSON, City Clerk.

This is the county seat of McCracken County. As an offset to the bonded debt, the city owns (Feb. 1, 1900), railroad stock of the par value of \$220,000.

Table with columns: LOANS—, CHES. OHIO & S. W. R.R.—, CH. ST. L. & P. R.R.—, REFUND'G N. O. & O. R.R.—, P. T. & A. R.R.—, P. & M. GRAVEL ROAD—, Total debt, Turnpike debt (add'l), Sinking fund, Total debt Jan. 1, 1900, Tax valuation 1899, Assessment about 2/3 actual value, City tax (per \$1,000) '99, Population in 1890 was, Population in 1899 was.

INTEREST on the Chicago St. Louis & Paducah 4 1/2s and on the refunded N. O. & O. R.R. bonds is payable in New York City; on all other bonds in Paducah.

PARIS.—{ BENJ. PERRY, Mayor. GEO. ALEXANDER, Treasurer.

Table with columns: LOANS—, SCHOOL BONDS—, Total debt Feb. 1, 1900, Sinking fund, Net debt Feb. 1, 1900, Tax valuation 1899, Assessment is 3/4 actual value, City tax (per \$1,000) '99, Population in 1890 was, Population in 1895 (est.).

PENDLETON CO.—C. H. LEE, JR., Treasurer.

Table with columns: LOANS—, FUNDING BONDS—, TURNPIKE BONDS—, Total debt, Bond. debt Feb. 1, 1899, Floating debt, Total debt Feb. 1, 1899, Equal'd valuation, 1899, Assessment is 1/2 actual value, Population in 1890 was.

SCOTT COUNTY.—D. P. EWING, Treasurer.

Table with columns: LOANS—, TURNPIKE BONDS—, REFUNDING BONDS—, Total debt, Sinking fund, Net debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1900, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 (est.).

SPENCER COUNTY.—County seat is Taylorsville.

Table with columns: LOANS—, COUNTY BONDS—, Total debt Apr. 1, 1898, Equal'd valuat'n 1899, St. & co. tax (per \$1,000) '91, Population in 1890 was.

WARREN CO.—Bowling Green is the county seat.

Table with columns: LOANS—, TURNPIKE & REFUNDING BONDS—, Bonded debt Feb. 1, '99, Equal'd valuation 1899, Co. tax (per \$1,000) '98, Population in 1890 was, Population in 1898 about.

WOODFORD CO.—JAMES W. SMITH, Treas.

Table with columns: LOANS—, COUNTY BONDS—, TURNPIKE BONDS—, Tax valuation, real, Tax valuation, personal, Total valuation 1900, Assessment same as actual value, State & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 (est.).

INTEREST on county bonds is payable in New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Kentucky which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

Table with columns: Place, Total Debt, Int. Rate, Tax Valuation, Populat'n.

State of Tennessee.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 26, 1790) - May, 26 1790
Admitted as a State (Act June 1, 1796) - June 1, 1796
Total area of State (square miles) - 42,050
State Capital - Nashville
Governor (term expires Jan. 15, 1901) - Benton McMillin
Secretary of State (term exp. Feb. 12\*, 1901) - Wm. S. Morgan
Treasurer (term expires Feb. 1\*, 1901) -
Comptroller (term expires Feb. 1, 1901) - Thos. F. King
Legislature meets biennially in odd years on the first Monday in January and sessions are not limited, "but no member shall be paid for more than 75 days of a regular session."

\* Constitution says term of office shall be computed from the 15th of January, but these officials being elected by the Legislature are usually allowed to serve a full term from the date of their appointment.

Table with columns: LOANS—, NAME AND PURPOSE, Interest, P. Ct. Payable, When Due, Principal, Outstanding.

PAR VALUE OF BONDS.—Settlement bonds are \$100 and \$1,000. INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City. TOTAL DEBT, ETC.—The subjoined statement shows Tennessee's total new settlement debt in February, 1899. Total interest-bearing debt... \$16,455,200 Estimated amount of bonds yet to be funded... 895,000 ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.



Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

POPULATION.—The population of Tennessee has been as follows. 1890.....1,767,518 | 1860.....1,109,801 | 1830..... 681,904

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

BRISTOL.—{ JOHN C. ANDERSON, Mayor. T. J. BURROW, Recorder. Bristol is in Sullivan County. The \$25,000 railroad aid bonds due in 1920 are in litigation and are not included in the total debt given below.

CHATTANOOGA.—{ J. WASSMAN, Mayor. J. GILLESPIE, Treasurer. Chattanooga is the County seat of Hamilton County.

CLARKSVILLE.—{ W. B. YOUNG, Mayor. H. D. PETTUS, Treasurer. County seat of Montgomery County.

HAMILTON CO.—SETH M. WALKER, Co. Judge. County seat is Chattanooga.

HARRIMAN.—C. E. HENDRICK, Treasurer. This city is in Roane County.

HAYWOOD CO.—J. H. ESTES, Chairman. County seat is Brownsville.

JACKSON.—THOS. TATE, Chr. Finance Com. This city is in Madison County. Jackson owns its water-works plant, valued at \$400,000, from which the city derives a yearly revenue of \$18,000.

JOHNSON CITY.—G. W. SITTON, Chr. Finance Committee.—Washington County.

KNOX COUNTY.—G. L. MALONEY, Co. Judge. County seat is Knoxville.

KNOXVILLE.—{ WM. RULE, Mayor. J. A. McMILLAN, Comptroller. Knoxville is the county seat of Knox County.

MEMPHIS.—{ JOS. J. WILLIAMS, Mayor. W. B. ARMOUR, Secretary. Memphis is the County seat of Shelby County.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax per \$1,000, Average Value per Acre. Rows from 1867 to 1899.



Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	Rate of tax per \$1,000.
1898.....			\$37,788,944	.....
1899.....			39,855,401	.....
1894.....	\$27,282,302	\$8,212,375	35,494,677	\$26.80
1893.....	30,010,210	9,627,740	39,637,950	17.50
1890.....	32,731,850	10,452,080	43,183,930	25.30
1870.....			24,783,190	.....

The tax rate (per \$1,000) for 1899 in the old limits of the city was \$19.90; in the new limits \$14.70.

POPULATION in 1890 was 64,495; in 1880 it was 33,592; in 1870 it was 40,226; in 1898 (estimated), 100,000.

**MEMPHIS SCHOOL DISTRICT.—A. B. HILL, Secretary.**

LOANS—	When Due.	Bonded debt July 1, '99....	\$99,000
6s, .....	\$19,000.....	July 1, 1901	Sinking fund.....15,000
6s, .....	25,000.....	July 1, 1906	Net debt July 1, '99.....84,000
6s, .....	25,000.....	July 1, 1911	
4s, J&D, 30,000.....	July 1, 1919		

**MORRISTOWN.—** { R. McFARLAND, Mayor.  
Morristown is in Hamblen County. { W. F. HODGE, Treasurer.

LOANS—	When Due.	Floating debt.....	\$6,226
SCHOOL HOUSE—		Total debt.....	76,226
6s, J&J, \$20,000.....	July 1, 1921	Sinking fund.....	3,300
STREET BONDS—		Net debt Jan. 1, 1899.....	72,9.6
6s, M&S, \$10,000.....	Sept. 1, 1911	Water debt included.....	40,000
(Subject to call.)		Tax valuation 1898.....	883,234
WATER WORKS BONDS—		Assessment about 7/10 actual value.	
6s, .....	\$40,000.....	July 15, 1925	City tax (per \$1,000) '98....\$11.50
(Subject to call after July 15, 1905)		Population 1890 was.....	1,999
Bonded debt Jan. 1, 1899....	\$70,000	Population 1899 (estimated).....	4,500

INTEREST on school house bonds is payable at the Hanover Nat. Bank, New York; on street bonds at Morrystown.

**NASHVILLE.—** { J. M. HEAD, Mayor.  
Nashville is the capital of the State and the county seat of Davidson County. { J. P. BYRNE, City Recorder.

LOANS—	When Due.	LOANS—	When Due
BRIDGE BONDS—		REFUNDING BONDS—(Con.)—	
5 1/2s, A&O, \$200,000.....	Oct. 1, 1905	4s, J&J, \$150,000.....	Apr. 1, 1918
4s, J&J, 100,000.....	Oct. 1, 1918	4s, J&J, 25,000.....	July, 1919
CENTENNIAL BONDS—		3 1/2s, J&J, 70,000.....	July 1, 1920
4 1/2s, J&J, \$100,000.....	Jan. 1916	SEWER BONDS—	
HAY MARKET BONDS—		5s, J&D, \$100,000, g.....	June, 1911
5s, M&S, \$50,000.....	Mar., 1922	4 1/2s, A&O, 400,000.....	April 1, 1923
IMPROVEMENT BONDS 1892—		WATER BONDS—	
4 1/2s, J&J, \$160,000.....	July 1, 1922	6s, M&N, 450,000.....	May, 1907
OLD CITY BONDS—		(\$50,000 due yearly) to May 1915	
Series of 1877, 1879 and 1881, etc.		5s, J&D, 150,000 g.....	June 1921
6s, J&J, \$75,000.....	July, 1900	4 1/2s, J&J, 300,000.....	July, 1918
6s, J&J, 75,000.....	July, 1901	4 1/2s, J&J, 47,000.....	July, 1920
REFUNDING BONDS—		4 1/2s, J&J, 100,000.....	July, 1922
6s, J&J, \$86,000.....	July, 1903	4s, J&J, 300,000.....	July, 1919
6s, J&J, 85,000.....	July, 1905	FUNDING BONDS—	
5s, J&J, 80,000.....	July, 1906	4 1/2s, J&J, \$168,000.....	July, 1907
5s, J&J, 25,000.....	July 1, 1908	PAST DUE BONDS—	
4 1/2s, J&J, 110,000.....	July 1, 1926	.....	\$7,500.....

INTEREST is payable in New York and Nashville—in New York by the Merchants National Bank. All coupons are tax receivable.

TAX FREE.—All bonds issued by this city are exempt from city tax.

TOTAL DEBT, SINKING FUNDS, ETC.—The city's bonded debt on Jan. 1, 1900, was \$3,413,500, including a water debt of \$1,497,000. The city has no floating debt. Beginning this year (1900) 10 per cent of all revenues collected by the city, except for schools, will be set aside to form a sinking fund (Act of General Assembly 1899).

WATER WORKS.—The city owns its water works, on which it has expended \$1,500,000. By act of Legislature the net revenue derived from sales of water must be applied to interest on the water bonds.

DEBT LIMITATION.—New bonds can be issued only with permission of the Legislature and the vote of the people.

**ASSESSED VALUATION AND TAX RATE.—**

Years.	Real.	Personal.	Total.	Total Tax Raised.
1899.....	\$28,977,790	\$7,011,600	\$35,939,290	\$549,089
1898.....	28,684,240	6,715,150	35,399,390	601,878
1897.....	28,445,020	7,160,030	35,605,050	530,498
1895.....	28,264,447	6,808,000	35,072,475	522,456
1894.....	29,128,600	5,871,350	34,999,950	521,364
1893.....	30,194,650	7,326,850	37,521,500	559,059
1890.....	24,079,400	9,486,325	33,565,725	500,010
1888.....	20,236,700	8,391,750	28,628,456	426,537
1881.....			15,249,575	.....

The city tax rate (per \$1,000) in 1899 was \$15.00; the total tax (per \$1,000), \$24.50.

POPULATION in 1890 was 76,168; in 1880 was 43,350; in 1870 was 25,865; in 1900 (estimated), 120,000.

**NORTH KNOXVILLE.—See Knoxville.**

**PARIS.—** { J. L. LEMONDS, Mayor.  
This city is in Henry County. { G. L. TRYER, Recorder.

LOANS—	When Due.	Interest payable in New York.	
RAILROAD BONDS—		Total debt Feb. 24, 1900....\$60,000	
5s, .....	\$15,000.....	1911	Tax valuation 1899.....748,529
Subject to call at any time.			Tax rate (per \$1,000) '99....\$10.00
WATER & LIGHT BONDS—			Population in 1890 was.....1,917
5s, .....	\$45,000.....	1915	Population in 1900 (estim'd).....4,500
Subject to call after 1900.			

**SEVIER CO.—JOHN CHANDLER, Clerk.**

LOANS—	When Due.	Sinking fund.....	\$500
COURT HOUSE BONDS—		Net debt Dec. 19, 1898.....	84,500
5s, .....	\$20,000.....	1906	Assessed valuat'n, real..1,434,283
Subject to call.			Assessed valuat'n per'l.. 114,784
PIKE BONDS—		Total valuation 1898.....	1,548,567
5s, .....	\$35,000.....	1915	Assessm't about 60% actual value.
Bonded debt Dec. 19, '98....	\$65,000		State & Co. tax (per M.) '98.\$13.50
Floating debt.....	20,000		Population in 1890 was.....18,761
Total debt Dec. 19, '98....	85,000		Population in 1898 (est.)....23,000

**SHELBY COUNTY.—R. A. SPEED, Clerk**

LOANS—	When Due.	State & co. tax (per M.) '98....	\$10.80
RAILROAD BONDS—		Population in 1890 was.....	112,740
6s, .....	\$391,000.....	1900	Population in 1897 (est) ..150,000
Tax valuation 1899....	\$39,523,507		

**SUMNER COUNTY.—HARRIS BROWN, Clerk.**

LOANS—	When Due.	Total valuation 1899....	\$3,643,406
CUMB. & O. RR. AID BONDS—		Assessment about 3-5 actual value.	
6s, J&J, \$80,000.....	Jan. 1, 1913	State and co. tax (per M.) '99....	\$14.00
Total debt Mar. 1, 1900....	\$60,000	Population in 1890 was.....	23,668
Tax valuation, real.....	3,174,310	Population in 1880 was.....	23,625
Tax valuation, personal.....	469,096		

INTEREST is payable by county trustee.

OPTIONAL.—All bonds are subject to call at option of county.

**UNION CITY.—W. H. GARDNER, Mayor.**

LOANS—	When Due.	Total debt Jan. 1, 1900....	\$59,000
CEMETERY BONDS—		Assessed valuation, real.....	702,180
6s, .....	\$3,500.....	1903-1913	Assessed val'n, personal.....163,055
WATER AND ELECTRIC LIGHT—		Total valuation 1899.....	865,235
6s, M&S, \$8,000.....	Sept. 1, 1921	Assessment is 65 p.c. actual value.	
Subject to call after Sept. 1, 1901		State & co. tax (per M.) 1900....	\$11.00
6s, M&S, \$20,000.....	Sept. 1, 1921	City & sch'l tax (per M.) 1900....	11.50
Subject to call after Sept. 1, 1911		Population in 1890 was.....	3,441
6s, M&S, \$30,000.....	Sept. 1, 1921	Population in 1900 (est.).....	5,000

Interest is payable in New York.

TAX FREE.—All of the above bonds are exempt from taxation.

**WEST KNOXVILLE.—See Knoxville.**

**WILSON CO.—H. L. COE, Dep. Co. Clerk.**

LOANS.	When Due.	Sinking fund.....	\$15,000
REFUNDING BONDS—		Tax valuation 1899.....	4,405,101
6s, M&N, \$70,000.....	1900 to 1904	State & co. tax (per M.) '99....	\$13.50
(\$14,000 yearly on May 1.)		Population in 1890 was.....	27,148
Total debt Mar. 1, 1900....	\$70,000	Population in 1899 (est.)....	30,000

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding certain other civil divisions in the State of Tennessee which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing.

	Bonded debt.	Assessed valuation.	Tax rate.	Pop'n 1890.
Anderson County.....	\$10,000	\$1,483,821	\$10.50	15,128
Carter County.....	20,000	1,397,580	9.50	13,889
Columbia, Maury County.....	50,000	2,500,000	12.50	5,370
Davidson County.....	50,000	48,879,000	7.00	108,174
Greeneville, Greene County.....	12,000	.....	11.50	1,779
Hamblen County.....	15,000	2,007,435	8.50	11,418
Henry County.....	11,754	2,891,200	5.50	21,670
McMinnville, Warren County....	30,000	810,000	10.00	1,677
Marshall County.....	30,000	2,657,680	12.50	18,986
Martin, Weakley County.....	25,000	532,000	9.00	.....
Milan, Gibson County.....	16,000	.....	12.00	1,546
Newbern, Dyer County.....	15,000	275,768	10.50	1,236
Pulaski, Giles County.....	200,000	777,387	10.00	2,274
Roane County.....	100,000	3,000,000	11.20	17,418
Springfield, Robertson County..	10,000	800,000	9.00	1,372
Tipton County.....	58,827	2,480,487	21.50	23,668

**State of North Carolina.**

**ITS DEBT, RESOURCES, Etc.**

Admitted as a State - - -	One of Original Thirteen
Total area of State (square miles) - - -	52,250
State Capital - - - - -	Raleigh
Governor (term expires Jan. 1, 1901) - - -	D. L. Russell
Secretary of State (term exp. Jan. 1, 1901) -	Cyrus Thompson
Treasurer (term expires Jan. 1, 1901) - - -	W. H. Worth

Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."

STATE DEBT.—The old debt, excepting such as is not recognized, has mostly been funded under the funding laws of 1879, the time prescribed for the exchange having been extended to January 1, 1901. These laws provided for the issue of (1) consolidated 4 p. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1866 and 1868 at 15 per cent, nothing being given for overdue coupons; and (2) for new consolidated 6 per cent bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating \$240 of overdue interest on each \$1,000 bond. The new bonds, both 4s and 6s, carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special."

An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880, forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds \$11,366,000; bonds to Chatham RR., 1868, \$1,030,000, and to Williamston & Tarboro RR., \$150,000; Penitentiary bonds of 1868 \$44,000. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April, 1870. Holders of the special tax bonds brought suit to establish the validity of their bonds and the case was decided in favor of the State.

The recognized debt which had been adjusted up to Dec. 1, 1899, stood as follows:

LOANS—	Interest.	Principal.
NAME AND PURPOSE—	P. Ct. Payable.	When Due. Outstand'g.
Construction bonds.....	6 A & O	Apr. 1, 1919 \$2,720,000
Renewal bonds.....	4 J & J	July 1, 1910 3,379,450
Bonds of 1889—		
Pison debt bond, 4s.....	J & J	Jan. 1, 1909 110,000
Prison farm bonds, 4s.....	J & J	Jan. 1, 1909 60,000



PAR VALUE OF BONDS.—The consolidated 4s are \$50, \$100, \$500 and \$1,000; the consolidated 6s \$1,000 each. The prison bonds are for \$100, \$500 and \$1,000 each.

INTEREST on the consolidated 4s and 6s is payable in New York at the National Bank of the Republic and in Raleigh.

TOTAL DEBT RECOGNIZED AND TOTAL ADJUSTED.—The funding act of March 4, 1879, was extended to Jan. 1, 1901. The recognized fundable debt which has been funded and the recognized fundable debt which has not been funded are as follows:

Table with columns: Consols 6 per cent., Consols 4 per cent., Funded, Not funded. Values range from \$2,720,000 to \$25,000.

To the foregoing we should add the further fact that the State does not have to raise money for the interest on the six per cent bonds for the reason that the lease of the North Carolina Railroad provides a fund for the payment of the interest thereon, and the State holds three millions in the stock of the road, which if sold will much more than pay the principal.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows. The total valuation for 1899, not including railroads, was \$252,891,827:

Table with columns: Years, Real Estate, Personal, Railroads, Total, Tax Rate. Shows data from 1881 to 1898.

POPULATION OF STATE.—The population of North Carolina has been as follows:

Table with columns: Year, Population. Shows population from 1870 to 1890.

The proportion of the colored population was 37.95% in 1880 and 35.05% in 1890. In number blacks were 316,011 in 1850; 361,522 in 1860; 391,650 in 1870; 531,277 in 1880. and 567,170 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NORTH CAROLINA.

NOTE.—For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at end of this State.

ASHEVILLE.—{ W. A. BLAIR, Mayor. { M. W. ROBERTSON, Clerk.

County seat of Buncombe County.

Table with columns: LOANS—When Due., STREET BONDS—, WATER BONDS—, FLOATING DEBT BONDS—, SCHOOL BONDS—, SEWER & WATER BONDS—. Lists various bond types and their due dates.

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from city tax DEBT LIMITATION.—Bonds can be issued only by vote of the people.

ASSESSED VALUATION of real estate and personal property for 1899 was \$4,725,355; city tax in 1899 (per \$1,000), \$10.00; total tax, \$19.50. Real estate is assessed at "about 60 p. c. of its actual value."

BUNCOMBE COUNTY.—County seat is Asheville.

On Jan. 26, '98, the County Court decided that the \$98,000 bonds were illegal; recently the decision was affirmed by the State Supreme Court, but later it was reported the county officials would take action to legalize the issue.

Table with columns: LOANS—When Due., Tax valuation 1899, County tax rate (per M.), Population in 1890. Values range from \$98,000 to \$9,612,591.

CHARLOTTE.—FRED. NASH, Treasurer.

County seat of Mecklenburg County.

Table with columns: LOANS—When Due., Total debt Feb. 20, 1900, Tax valuation 1898, Assessment about 1/2 actual value, City tax (per \$1,000), 1899, County tax (per M.), 1899, Population in 1890, Population in 1899 (est.).

INTEREST is payable in New York or Charlotte and coupons are receivable for city taxes.

DEBT LIMITATION.—Chartered limit of bonded debt is \$500,000.

CHEROKEE CO.—County seat is Murphy.

Table with columns: LOANS—When Due., Total debt Apr. 1, 1898, Tax valuation 1899, Actual value (est.), County tax (per M.), 1899, Population in 1890, Population in 1880. Values range from \$10,500 to \$57,426.

INTEREST on bonds due 1921 is payable at New York; on all others at Murphy.

CLEVELAND CO.—County seat is Shelby.

Table with columns: LOANS—When Due., Interest payable in Shelby, N. C., Total debt Mar. 30, 1898, Total valuation 1899, County tax rate (per M.), 1899, Population in 1890, Population in 1898 (est.).

CRAVEN COUNTY.—County seat is New Berne.

Table with columns: LOANS—When Due., FUNDING BONDS—, REFUNDING BONDS—, Interest is payable in New Berne, Total valuation 1899, Assessment about 2/3 actual value, State & co. tax (per M.), '99, Population in 1890, Population in 1899 (est.).

DURHAM.—GEO. W. WOODWARD, Clerk.

Table with columns: LOANS—When Due., RAILROAD BONDS—, PUBLIC SCHOOL BONDS—, Total debt, Sinking fund and cash, Net debt May 1, 1899, Total valuation 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment abt. 2/3 of actual value, Total tax (per \$1,000), Population in 1890, Population in 1895.

\* For particulars in regard to assessed valuation, see vol. 64, p. 480.

FORSYTH CO.—County seat is Winston.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, Bonded debt Feb. 18, '98, Tax valuation 1899, Real valuation about, County tax rate (per M.), '99, Population in 1890, Population in 1880.

GREENSBORO.—Z. V. TAYLOR, Mayor.

County seat of Guilford County.

Table with columns: LOANS—When Due., BUILDING BONDS—, IMPROVEMENT BONDS, 1887—, SCHOOL LOCATION—, Interest paid in Greensboro, Total debt Feb. 1, 1900, Tax valuation 1899 (abt.), City tax rate (per M.), 1899, Total tax (per \$1,000), '99, Population in 1895 (est.), Population in 1900 (est.).

TAX FREE.—All of the bonds are exempt from taxation.

HENDERSON CO.—W. J. DAVIS, Treasurer.

County seat is Hendersonville. Sinking fund receives \$1,000 yearly.

Table with columns: LOANS—When Due., REFUNDING BONDS—, Bonded debt Mar. 1, 1900, Net debt Mar. 1, 1900, Tax valuation 1899, Assessment 2/3 to 1/2 actual value, County tax (per \$1,000), '99, Population in 1890.

MECKLENBURG CO.—E. H. WALKER, Treas.

County seat is Charlotte.

Table with columns: LOANS—When Due., RAILROAD AID—, Floating debt, Total debt Jan. 1, 1900, Tax valuation, real, Tax valuation, pers'l, '98, Total valuation 1899, Assessment is abt. 1/2 actual value, State & Co. tax (per M.), '99, Population in 1890, Population in 1900 (est.).

On Jan. 1, 1900, the county had real estate and other assets to the amount of \$90,000.

INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.

RALEIGH.—{ A. M. POWELL, Mayor. { JOSEPH G. BROWN, Treas.

Table with columns: LOANS—When Due., CONSOLIDATED DEBT BONDS—, CURRENT EXPENSE BONDS—, FUNDED DEBT—, PUBLIC IMP. BONDS—, STREET BONDS—, Raleigh is the county seat of Wake County, Tax valuation, pers'l, '98, Total valuation 1899, Assessment is abt. 1/2 actual value, State & Co. tax (per M.), '99, Population in 1890, Population in 1900 (est.).

INTEREST on the funded debt bonds is payable in Raleigh; all other interest payable in Baltimore. Coupons are all tax-receivable.

TOTAL DEBT, ETC.—The bonded debt on March 1, 1900, was \$384,000 floating debt, \$8,329; total debt, \$392,329; sinking fund assets, \$34,873; net debt, \$357,456.

TAX FREE.—The bonds are all exempt from city taxation.

ASSESSED VALUATION in 1899 of real estate was \$3,770,419; of personal property, \$1,462,544; total, \$5,232,963; cit. tax rate (per \$1,000), \$12.33 1/2; total tax rate (per \$1,000), \$19.00. Real estate is assessed at "about 2/3 actual value."

POPULATION.—The population in 1890 was 12,678; in 1880 it was 9,265; in 1900 (estimated), 20,000.

REIDSVILLE.—C. N. EVANS, Treasurer.

In Rockingham County.

Table with columns: LOANS—When Due., IMPROVEMENT BONDS—, Interest payable at the Importers' & Traders' Nat. Bk., New York, Total debt May 3, 1899, Tax valuation 1899, Tax rate (per \$1,000) 1899, Population in 1890, Population in 1899 (est.).

RUTHERFORD CO.—County seat is Rutherfordton.

Table with columns: LOANS—When Due., RAILROAD BONDS—, Interest payable at Rutherfordton, Tax val't'n, real, Tax valuation, personal, Total valuation 1899, Assessment about 2/3 actual value, County tax (per M.), 1899, Population in 1890.

SALISBURY.—{ T. C. LINN, Mayor. { D. A. ATWELL, Treasurer.

This city is the county seat of Rowan County.

Table with columns: LOANS—When Due., STREET BONDS—, Bonded debt Feb., 1899, Sinking fund, Net debt Feb. 1, 1899, Tax valuation, real, Tax valuation, personal, Tax valuation 1899, Assessment about 2/3 actual value, Total tax (per \$1,000) 1899, Population in 1890, Population in 1896 (est.).



**SALISBURY TOWNSHIP.**—J. S. McCUBBINS, JR., Treas.—This township is in Rowan County.  
 5s, J&J, \$50,000 ..... Due 1930 | Tax rate (per \$1,000) 1899.\$16.00  
 Bonded debt Jan. 1, 1900 \$50,000 | Population in 1890 was..... 6,411  
 Tax valuation 1899.....3,500,000 | Population in 1899(about) 11,000

**STANLY COUNTY.**—  
 County seat is Albemarle. In August, 1899, the bonds mentioned below were declared illegal by the U. S. Circuit Court of Appeals.  
**LOANS—** When Due. Total debt Apr. 1, 1898.. \$113,000  
**RAILROAD AID BONDS—** Tax valuation 1899.....1,936,128  
 6s, July, \$100,000.....1920 | Actual valuation.....3,000,000  
 Interest payable at Salisbury. | County tax (per \$1,000) '99.\$7.50  
 Population in 1890 was....12,136

**STATESVILLE.**—County seat of Iredell County.  
**LOANS—** When Due. Tax valuation, personal..\$351,346  
**WATER & SEWER—** Total valuation 1899....1,018,846  
 5½s, A&O, \$52,000..Oct. 15, 1927 | Total tax (per \$1,000) 1899.\$20.50  
 Bonded debt July 1, '99 . \$79,500 | Population in 1890 was.....2,318  
 Tax valuation, real..... 667,500 | Population in 1899 (est.).....4,500

**WILKES COUNTY.**—J. H. JOHNSON, Sheriff.  
 Wilkesboro is the county seat. The county has refused to pay the interest on the bonds given below on the grounds that the railroad company has not complied with its contract. The case is now in the U. S. Supreme Court.  
**LOANS** When Due. Sinking fund..... \$19,000  
**RAILROAD AID BONDS—** Net debt Jan. 1, 1900.... 85,000  
 6s, semi-an., \$100,000.....1900 | Total valuation 1899....1,900,962  
 Bonded debt Jan. 1, 1900. \$100,000 | Assessment about ⅔ actual value.  
 Floating debt..... 4,000 | State and Co. tax (per M) '99.\$10.00  
 Total debt..... 104,000 | Population in 1890 was.....22,675

**WILMINGTON.**— { A. M. WADDELL, Mayor.  
 { B. F. KING, Treasurer.  
 Wilmington is the county-seat of New Hanover County.  
**LOANS—** When Due. **FUNDING BONDS—**  
**FUNDING—(Gold) 1892.** 5s, Jan., \$25,000.....1901-1905  
 5s, J&J, \$332,400.....Jan. 1, 1922 | W. O. & E. C. RR.—  
 C. F. & Y. RR.— 6s, ....., \$100,000.....Jan. 1, 1918  
 5s, ....., \$150,000.....Jan. 1, 1919 | **REFUNDING BONDS—**  
 4s, g., J&J, \$148,000..July 1, 1929

**INTEREST** on bonds is payable in Wilmington and New York Coupons are tax-receivable.  
**TOTAL DEBT**—The city's bonded debt Mch. 1, 1900, was \$755,400; sinking fund, \$41,615; net debt March 1, 1900, was \$713,785. The sinking fund receives yearly 3 cents on each \$100 of the city's assessed valuation.  
**ASSESSED VALUATION**—The city's assessed valuation and tax rate have been as follows, the assessment being about ⅔ actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax (per \$1,000)
1899.....	\$5,488,226	\$1,750,540	\$7,238,766	\$17.50
1898.....	5,137,215	1,666,695	6,803,910	17.50
1894.....	5,538,755	1,610,285	7,149,040	17.50
1892.....	5,243,569	2,421,382	7,664,951	17.50
1885.....	3,397,505	1,762,146	5,159,651	17.50

The total tax rate (per \$1,009) in 1899 was \$26.80, including State tax \$2.50, county tax \$5.00, city tax \$17.50 and school tax \$1.80.  
**POPULATION** in 1900 was 20,056; in 1900 (est) 27,500.

**WILSON.**— { P. B. DEAMS, Mayor.  
 { JOHN R. MOORE, Clerk.  
 Wilson is in Wilson County.

**LOANS—** When Due. Tax valuation, personal. \$793,061  
**WATER AND LIGHT BONDS—** Total valuation 1899....1,603,651  
 5s, A&O, \$74,500 .....Jan. 1, 1912 | Assessment about ⅔ actual value.  
**SEWER BONDS—** State tax (per \$1,000) '99..\$2.40  
 6s, g., Jan. 15, \$17,000.....1916 | County tax (per \$1,000).... 2.36⅔  
 Bonded debt Jan 1.1900.. \$91,500 | City tax (per \$1,000)..... 6.00  
 Floating debt..... 4,642 | Average school tax..... 4.80  
 Total debt Jan. 1, 1900... 96,142 | Population in 1890 was.....2,126  
 Water debt (included).... 60,000 | Population in 1900 (est.)....6,000  
 Tax valuation, real..... 810,590

**INTEREST** on the water and light bonds is payable at the Chemical Nat. Bank, New York; on the sewer bonds at the Nat. Park Bank, N. Y.

**WINSTON.**— { JOHN F. GRIFFITH, Mayor.  
 { W. E. FRANKLIN, Secretary and Treasurer  
 Winston is the county seat of Forsyth County.

**LOANS—** When Due. Bonded debt Mar. 1, 1900.\$400,000  
**IMPROVEMENT BONDS—** City has no sinking fund.  
 5s, F&A, \$100,000..Aug. 15, 1910 | Tax valuation, real.....1,739,210  
 5s, M&N, 100,000....May 1, 1911 | Tax valuation, personal..2,032,904  
**RAILROAD BONDS—** Total valuation 1899....3,772,114  
 6s, M&N, \$10,000....Nov. 15, 1909 | Assessment about ⅔ actual value.  
**WATER WORKS AND OTHER PURPOSES—** City tax (per \$1,000) 1899...13.50  
 5s, M&S, \$160,000....Sept. 1, 1924 | Population in 1890 was..... 8,018  
 Population in 1900 (est.)...16,000

Principal of all except the railroad bonds is payable in gold.  
**TAX FREE.**—All of the city's bonds are exempt from taxation.  
**INTEREST** on the railroad bonds is payable at Winston; on others at Baltimore, Md.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding several civil divisions in North Carolina not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Cumberland Co.....	\$106,000		\$3,073,482		27,326
Durham Co.....	65,000		9,932,261	\$7.60	18,041
Fayetteville, Cumberland Co.....	49,500		1,250,000	20.00	4,222
Wake Co.....	33,000	14,885	10,542,544	6.66⅓	29,207

**State of South Carolina.**

ITS

DEBT, RESOURCES, Etc.

Admitted as a State - - - - One of Original Thirteen  
 Total area of State - - - - - 30,570  
 State Capital - - - - - Columbia  
 Governor (term expires Jan. 18, 1901) - - M. B. McSweeney  
 Secretary of State (term expires Jan. 18, 1901) - M. R. Cooper  
 Treasurer (term expires Jan. 18, 1901) - W. H. Timmerman

Legislature meets annually on the second Tuesday in January, and after the session of 1899 the term will be limited to forty days.

**HISTORY OF DEBT.**—For history of South Carolina's debt from 1794 to 1893 see the STATE AND CITY SUPPLEMENT of April, 1893, pages 163 and 164. The State debt on January 1, 1899, consisted of the following items:

NAME AND PURPOSE.	Interest. P. Ct. Payable.	When Due.	Principal. Outstand'g.
B'nds to ref. brown consols '92	4½ J & J	Jan. 1, 1933	\$5,573,626
Blue bonds 1887.....	4½ J & J	July 1, 1928	400,000
Consols 1873-8-9.....	6	Optional after Jan. 1, 1913.	270,779
Agricul. Col. Scrip—two pieces	6	irredeemable	191,900
Clemson College stock, 1891.	6 J & J	irredeemable	58,539
<b>BONDS FUNDABLE INTO BROWN CONSOLS—</b>			
Various old bonds.....	6	principal fundable	350,208

**PAR VALUE OF BONDS**—The brown consols, the brown bonds exchangeable for the same and the blue bonds are all for \$500 and \$1,000.

**INTEREST** is payable in New York at the National Park Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the South Carolina Loan & Trust Company.

**TOTAL DEBT.**—The total valid bonded debt on January 1, 1900, was \$6,844,967, including \$350,208 yet to be funded, and much of which may never be presented.

**ASSESSED VALUATION.**—The State's assessed valuation and tax rate at different periods are shown in the table below.

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax per \$1,000.
1899.	\$101,070,141	\$50,471,760	\$24,805,918	\$176,347,819	\$5.00
1898.	100,719,716	47,859,385	24,658,004	173,237,105	5.00
1897.	102,088,325	47,641,516	24,142,341	173,872,182	5.00
1896.	100,976,705	45,838,607	23,940,162	170,755,474	....
1895.	100,157,179	45,494,110	23,797,652	169,448,941	....
1894.	100,415,856	49,403,984	23,944,796	173,764,636	....
1890.	88,416,367	44,280,171	17,905,913	150,602,451	5.25
1880.	76,583,666	36,574,858	7,392,900	120,551,624	4.75

**STATE PROPERTY.**—The State owns valuable deposits of phosphates, but its revenue from the mining of them, after increasing from \$196,698 in 1886 to \$237,149 in 1890, fell to \$23,522 in 1898.

**POPULATION OF STATE.**—The population of South Carolina has been as follows in the years named:

1890.....	1,151,149	1860.....	703,708	1830.....	581,185
1880.....	995,577	1850.....	668,507	1820.....	502,741
1870.....	705,606	1840.....	594,398	1810.....	415,115

The proportion of the colored population was 60.70 per cent in 1880 and 60.16 per cent in 1890. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890.

**CITIES, COUNTIES AND TOWNS**

IN THE

**STATE OF SOUTH CAROLINA.**

**ANDERSON.**—JOHN K. HOOD, Mayor.

This place is in Anderson County.  
**LOANS—** When Due. Total debt Mar. 1, 1900. \$48,000  
**CITY HALL BONDS.**— Tax valuat'n, real & RR. 643,168  
 4½s, A. & O. \$8,000....Apr. 1, 1919 | Tax valuation, personal. 900,921  
**SAVANNAH VALLEY RR.—** Total valuation 1899....1,544,089  
 7s, March, \$20,000....Mar. 1, 1901 | Assessment is ⅔ actual value.  
 (\$2,000 due yearly) to Mar. 1, 1910 | City tax (per \$1,000) '99...\$12.00  
**SCHOOL BONDS—** Total tax (per \$1,000).....\$26.50  
 6s, Sept. 1, \$20,000....10 to 30 yrs. | Population in 1890 was.....3,018  
 (\$1,000 due yearly.) | Population in 1900 (est.)....6,000

**INTEREST** payable at Anderson. Coupons are tax receivable.  
**TAX FREE.**—The bonds issued by this city are exempt from taxation  
**OPTIONAL.**—All of the bonds are subject to call.

**CHARLESTON.**—J. O. LEA, Treasurer.

Charleston is the county seat of Charleston County. In consequence of the War the city's bonds became overdue, principal and interest. The conversion bonds were issued to settle this indebtedness.

**LOANS—** When Due. 5s, A&O, \$55,000.....Oct. 1, 1926  
**CONVERSION BONDS—** 5s, J&J, 23,000.....in 99 years  
 5s, A&O, \$50,000.....Oct. 1, 1922 | 4s, J&J, 3,361,700.....J.&J. 1909  
 5s, A&O, 56,000.....Oct. 1, 1923 | 4½s, A&O, 90,000....Apr. 1, 1928  
 5s, A&O, 62,500.....Oct. 1, 1924 | 4½s, A&O, 10,000....Oct. 1, 1928  
 5s, A&O, 90,000.....Oct. 1, 1925

**PAR VALUE OF BONDS.**—The 4 p. c. bonds are for \$100, \$500 and \$1,000, the 4½s for \$500 and the 5s for \$500 each.

**INTEREST.**—Interest is payable at Charleston City Treasury; coupons are all tax-receivable.

**TOTAL DEBT.**—The subjoined statement shows Charleston's debt on the first of January of each of the years named:

Jan. 1, 1900.	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.
Total bonded debt.	\$3,798,200	\$3,798,200	\$3,807,700
			\$3,827,700

**DEBT LIMITATION.**—The city can issue bonds only when authorized by a two-thirds vote of its citizens at a popular election held in accordance with a two-thirds vote of both the City Council and the State Legislature. Under the new Constitution the debt cannot be increased, the limitation being 8 p. c. of the assessed valuation.

**ASSESSED VALUATION.**—The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:



Years.	Assessed Valuation.			City Tax	Total Tax
	Real.	Personal.	Total.	per \$1,000	per \$1,000
1899.....	\$12,394,298	\$4,899,160	\$17,293,458	\$23.50	\$38.12½
1893.....	12,357,348	5,004,063	17,361,411	25.50	37.62½
1897.....	12,995,113	5,380,722	18,375,835	20.00	37.50
1896.....	12,887,709	5,789,097	18,676,806	27.00	38.00
1895.....	16,630,364	6,112,472	22,742,836	21.00	31.00
1894.....	16,685,232	6,636,770	23,322,002	21.00	31.00
1890.....	14,800,000	6,586,539	21,386,539	23.00	.....
1888.....	14,527,350	7,042,205	21,569,555	23.50	33.75

Total tax rate in 1899 included State and county tax, \$10.62½; city tax, \$26.50; school tax, \$1.00; total, \$38.12½.

POPULATION.—In 1890 population was 54,955; in 1880 it was 49,984. According to local figures the population in 1899 was 67,000.

**COLUMBIA.**—

Columbia is the capital of the State and the county seat of Richland County. In 1880 the city funded the entire amount of its debt (principal and overdue interest) into the first issue of bonds below described. The water bonds, secured by first mortgage on water works costing over \$400,000, were issued in 1891 for improvements.

NAME AND PURPOSE.	Interest.		When Due.	Principal.
	P. Cl.	Payable.		
New city funded debt, 1880..	3-4	J & J	July 1, 1910	\$852,186
Water bonds (1st mort.), 1891..	6	J & J	Jan. 1, 1921	75,000

PAR VALUE OF BONDS is \$100, \$500 and \$1,000.  
 INTEREST.—The bonds bore 2 per cent interest till July 1, 1891, and will bear 3 per cent till July 1, 1900; thereafter 4 per cent. This interest is payable at the City Treasury. The coupons are tax-receivable except for water rents.

BONDED DEBT at the date of our last returns was \$852,186.  
 DEBT LIMITATION.—The city cannot create a debt in excess of one-eighth the assessed valuation of city property.

ASSESSED VALUATION.—The city's assessed valuation (about ½ cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	Tax per \$1,000.
1892.....	\$3,254,105	\$1,703,196	\$4,957,301	.....
1888.....	2,755,752	1,245,639	4,001,391	.....

POPULATION.—In 1890 was 15,353; in 1880, 10,036.

**GREENVILLE.**—J. F. RICHARDSON, Chairman Finance Committee.

This city is the county seat of Greenville County.

LOANS—	When Due.	Amount.	Details.
BRIDGE BONDS—			
6s, M&N, \$8,500.....	May 1, 1905		6s, F&A, \$18,000.....Feb. 1, 1908
FLOATING DEBT BONDS—			
6s, J&J, \$10,000.....	July 1, 1906		6s, F&A, 7,000.....Feb. 1, 1911
PAVING BONDS—			
6s, M&S, \$15,000.....	Sept. 1, 1913		6s, J&J, \$75,000.....July 1, 1922
RAILROAD BONDS—			
7s, J&J, \$11,600.....	July 1, 1903		Coupons are all tax-receivable.
7s, Jan. 10,500.....	Jan. 1, 1905		Bonded debt Jan. 1, '99...\$195,000
7s, Jan. 5,000.....	Jan. 1, 1910		Tax valuation real.....1,606,315
6s, J&J, 5,000.....	Jan. 1, 1901		Tax valuation personal.. 865,640
5s, J&J, 10,000.....	Jan. 1, 1912		Total valuation 1895...2,471,955
REFUNDING BONDS—			
4½s, J&J, \$9,500.....	Jan. 1, 1920		Assessment is 40% actual value.
			City tax (per \$1,000)... \$12.93½
			Population 1890 was..... 8,607
			Population 1895 (estim.)...10,000

TAX FREE.—All bonds of this city are exempt from city tax.

**GREENVILLE CO.**—County seat is Greenville.

LOANS—	When Due.	Amount.	Details.
ATL. & CHAR. AIR LINE RR.—			
7s, .....	1903 & 1907		Bonded debt Jan. 1, '99...\$125,000
6s, .....	1915		Tax valuation, real.... 4,196,245
FUNDING BONDS—			
4s, J&J, \$32,000.....	July 1, 1919		Tax valuation, personal 2,066,670
GREENVILLE & LAURENS RR.—			Tax valuation, railroad 674,135
7s, .....	1900 to 1909		Total valuation 1898... 6,937,050
			State & Co. tax (per M) '99...\$10.12½
			Population in 1890 was....44,310

**GREENWOOD.**—D. C. DUPREE, Mayor.

This town is in Greenwood County.

LOANS—	When Due.	Amount.	Details.
COURT-HOUSE & JAIL BONDS—			
6s, .....			Sinking fund..... \$1,000
WATER BONDS—			
6s, .....	1937		Net debt Jan. 1, 1899.... 60,000
Interest payable in New York.			Ass'd valuation '93 (abt) 1,000,000
Bonded debt Jan. 1, 1899		\$61,000	Assessment about ½ actual value.
			City tax (per \$1,000) 1898...\$7.00
			Population in 1890 was.....1,326
			Population in 1899 (est.)....5,500

**KERSHAW CO.**—W. R. HOUGH, Treasurer.

County seat is Camden.

LOANS—	When Due.	Amount.	Details.
RAILROAD BONDS—			
7s, J&J, \$50,000.....	Oct. 21, 1912		Tax valuation, personal. \$921,567
7s, J&J, 50,000.....	Jan. 24, 1913		Total valuation 1899....2,786,962
Total debt Jan. 1, 1900....		\$100,000	Assessment abt. ⅔ actual value.
Tax valuation, real.....		1,865,395	Total tax (per \$1,000) '99...\$14.50
			Population in 1890 was.....22,361
			Population in 1900 (est.)....22,000

TAX FREE.—Bonds are exempt from taxation.

**LANCASTER CO.**—W. C. CAUTHEN, Treas.

County seat is Lancaster. The statement below includes two townships.

LOANS—	When Due.	Amount.	Details.
CHERAW & CHESTER RR.—(Co.)			Township debt (add'l)... \$71,000
6s, Feb., \$92,700.....	Apr. 26, 1905		Tax valuation 1899.... 2,274,950
CHAR. CIN. & CHIC. RR.—(Twp.)			Assessment about ⅔ actual value.
7s, July, \$71,000.....	July 1, 1913		State & Co. tax (per M) '99...\$10.00
County debt Apr. 1, 1900....		\$92,700	Population in 1890 was.....20,761
			Population in 1900 (est.)....24,000

INTEREST is payable at Lancaster Court House.

**LAURENS CO.**—County seat is Laurens C. H.

LOANS—	When Due.	Amount.	Details.
GREEN. LAURENS & SPART. RR.—			
7s, Jan., \$60,000.....	30 years		REFUNDING BONDS—
GREENVILLE & LAURENS RR.—			6s, Dec., \$15,000.....
7s, Dec., \$74,500.....	30 years		1912
			Total debt Mar. 1, 1898...\$149,500
			Tax valuation 1898....4,891,208
			State & Co. tax (per M) '99...\$7.50
			Population in 1890 was....31,610

**NEWBERRY.**—County seat of Newberry County.

LOANS—	When Due.	Amount.	Details.
REFUNDING BONDS—			
4½s, .....	1919		Tax valuation, real..... \$779,500
WATER & ELEC. LT. BONDS—			
6s, Jan., \$42,000.....	Jan. 1, 1937		Tax valuation, personal. 701,737
Coupons tax receivable.			Tax valuation 1895....1,481,237
Total debt Jan. 1, 1899....		\$64,000	Assessment abt. 60% actual value.
			Total tax (per \$1,000).....\$21.25
			Population in 1890 was.....3,020
			Population in 1898 (est.)....5,000

INTEREST on town bonds is payable at Newberry; on water and electric-light bonds at Carolina Savings Bank, Charleston.  
 TAX FREE.—The above bonds are exempt from taxation.

**SPARTANBURG CO.**—L. P. EPTON, Aud.

County seat is Spartanburg. A part of this county has been taken to help make the new county of Cherokee. The new county will assume responsibility for about one-sixth of the debt as given for Spartanburg County.

LOANS -	When Due.	Total debt Jan. 1, 1899.
RAILROAD AID BONDS—		\$249,000
7&6s...\$216,000.....	1899-'02-'05	Tax valuation 1898.....10,737,119
Sinking fund retires \$10,000 y'ly.		Assessment about 3-5 actual value
Bonded debt Jan. 1, 1899..\$216,000		State & co. tax (per M) '99...\$11.00
Floating debt.....	33,000	Population in 1890 was....55,385
		Population in 1897 about.. 75,000

**UNION—W. D. ARTHUR, Clerk and Treasurer.**

County seat of Union County.

LOANS—	When Due.	Tax valuation 1899....
6s, .....	1937	\$1,300,000
5s, annu. 50,000.....	1940	Estimated real value... 2,000,000
Subject to call 1920.		Town tax (per \$1,000) '99...\$10.00
Bonded debt Mar. 10, 1900..\$90,000		Population in 1890 was.....1,609
		Population in 1900 (est.)....7,000

**UNION COUNTY.**—J. H. BARTLES, Treasurer.

County seat is Union. A portion of this county has been taken to help form the new county of Cherokee, and \$12,157 of the debt of the old county was transferred to the new.

LOANS—	When Due.	Tax valuation, real....
REFUNDING RR. BONDS 1895—		\$1,755,000
6s, J&J, \$104,400.....	July 1, 1925	Tax valuation, perso...1 1,935,000
Subject to call July 1, 1915.		Total valuation 1899... 3,690,000
Interest payable in New York.		Assessment is ½ actual value.
Total debt Jan. 1, 1900...\$104,400		Total tax (per \$1,000) '99...\$15.00
Sinking fund.....	10,000	Population in 1890 was....25,363
Net debt Jan. 1, 1900.....	94,400	Population in 1896 (est.)...30,000

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding the counties (besides other civil divisions) in the State of South Carolina which have an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports.

County.	Bonded Debt.	Int-rest.	Matur-ity.	Tax Rate.	Popula-tion '90
Abbeyville, Abbeyville Co...	\$54,300	6&7	'21-'37	\$12.00	1,696
Aiken, Aiken County.....	71,000	6&7	'12-'37	8.00	2,362
Bamberg, Bamberg Co.....	29,250	6	.....	6.00	696
Camden, Kershaw Co.....	17,500	5&7	1903-10-16	10.00	3,533
Cane Creek, (Twp.) Lan. Co..	19,000	7	1913	4.00	2,706
Catawba, (Twp.) York Co....	60,000	7	past due	3.00	6,678
Cherokee Twp. No. 1 Cher. Co.	23,400	7	1911	.....	.....
Chester, Chester Co.....	80,000	6	1937	.....	2,703
Chester County.....	75,000	6	1905	14.50	26,660
Clinton, Laurens Co.....	10,000	6	1911	4.00	1,021
Conway, (Twp.) Horry Co... 18,500	6	1905	4.00	677	
Dorchester County.....	20,000	6	1905	13.75	.....
Dunklin, (Twp.) Green'le Co.	11,900	7	1902	.....	2,269
Florence, Florence Co.....	54,000	7	'09-'19	15.00	3,895
Gaffney, Cherokee Co.....	12,000	6	1917	8.00	.....
Georgetown, George'wn Co..	79,000	7	1903	15.00	2,895
Gill Creek, (Twp.) Lan. Co..	39,000	7	1913	4.00	3,578
Laurens, Laurens Co.....	17,000	7	1910	4.00	2,245
Marion, Marion Co.....	15,000	6&7	'02-'05	5.00	1,640
Newberry, (Twp.) New'y Co.	50,000	6&7	'06&'12	13.00	4,865
Orangeburg, Orangeburg Co.	55,500	5&6	'25&'38	11.10	2,964
Pickens County.....	20,000	7	1919	12.50	16,339
Pleasant Hill, (Twp.) Lan. Co.	15,000	7	1913	3.00	3,649
Sullivan, (Twp.) Laurens Co.	13,000	7	1906	.....	2,218
Sumter, Sumter Co.....	44,000	6	'04&'14	10.00	3,865
Sumter County.....	15,000	6	1906	.....	43,605
York, (Twp.) York Co.....	56,000	7	past due	4.33	5,267

**State of Georgia.**

ITS

DEBT, RESOURCES, Etc.

Admitted as a State	- - -	One of the Original Thirteen
Total area of State (square miles)	- - -	59,475
State Capital	- - -	Atlanta
Governor (term expires *Oct. 1900)	- - -	Allen D. Candler
Secretary of State (term expires *Oct. 1900)	- - -	Philip Cook
Treasurer (term expires *Oct. 1900)	- - -	William J. Speer
Comptroller (term expires *Oct. 1900)	- - -	William A. Wright
Legislature meets annually in October, and sessions are limited to fifty days.		

\*Section 49 of the Code says: "The Governor-elect shall begin the discharge of his duties from the time of his inauguration. The ceremony of inauguration shall take place during the first week of the session of the General Assembly next after the election, and on such day of that week as the General Assembly by joint resolution appoints. On failure of appointment, it takes place at 12 o'clock, meridian, on Saturday of that week, unless prevented by providential causes." Article V., section 2, paragraph 1 of the Constitution says that the Secretary of State, Comptroller-General and Treasurer shall "hold their offices for the same time as the Governor."

HISTORY OF DEBT.—The details of Georgia's early history in debt-making will be found in the STATE AND CITY SUPPLEMENT for April, 1893, pages 165 and 166. The debt of the State is now being steadily reduced, \$100,000 being devoted each year to that purpose. Moreover the State Constitution adopted in December, 1877, provides against the creation of any bonded debt "except to repel invasion, suppress insurrection, or defend the State in time of war," \$200,000 being made the limit for floating in indebtedness which may be temporarily incurred in case of deficiency in the revenues.



NAME AND PURPOSE.	Interest.	When Due.	Principal.	Outstand'g.
Redemption bonds, 1892.....	4 1/2	J & J Jan. 1, 1922	\$207,000	
do do 1896.....	4	J & J July 1, 1926	230,000	
Refunding bonds—Act of 1884	4 1/2	J & J July 1, 1915	3,392,000	
Refunding bonds—Act of 1887	4 1/2	J & J Jan., 1901-16	1,600,000	
\$100,000 payable each year.				
Refunding bonds—Act of 1889	3 1/2	J & J Jan., 1917-'35	1,833,000	
\$100,000 payable yearly, 1917 to 1934, and \$33,000 in 1935.				
Refunding bonds—Act of 1894	3 1/2	M & N May 1, 1915	287,000	
State University bonds.....	7	J & J 1932 to 1946	282,500	

State University bonds fall due as follows: \$3,000 July, 1932; \$61,000 April, 1933; \$1,000 May, 1933; \$96,000 April, 1934; \$86,000 June, 1935; \$6,000 July, 1935; \$1,000 January, 1936; \$1,000 April, 1936; \$15,000 February, 1939; \$3,000 October, 1940; \$2,500 July, 1942, and \$7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and upwards.

INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE.—All of the above-mentioned bonds are tax exempt.

BONDED DEBT.—The valid bonded debt of the State of Georgia on March 1, 1900, was \$7,836,000, of which \$7,831,500 was interest-bearing and \$4,500 was past due and non-interest bearing. The contingent liabilities of the State on the same date were \$464,000 of South Georgia & Florida RR. bonds, indorsed by the State of Georgia.

STATE PROPERTY.—The State owns the Western & Atlantic RR., extending from Atlanta, Ga. to Chattanooga, Tenn., 138 miles, and has leased it for 29 years from December 27, 1890, to the Nashville Chattanooga & St. Louis RR. Company at a rental of \$420,012 per annum.

DEBT LIMITATION.—“The bonded debt of the State shall never be increased except to repel invasion, suppress insurrection or defend the State in time of war.” (Constitution of 1877, Art. IV, Sec. 12, Par. 1.)

COUNTIES, CITIES, &c. The State Constitution of 1877, Article VII, Section VII, limits the indebtedness to seven per cent of the assessed valuation. The paragraph reads as follows: “The debt hereafter incurred by any county, municipal incorporation or political division of this State, except as in this constitution provided for, shall not exceed seven per centum of the assessed value of all taxable property therein, and no such county, municipalities or division, shall incur any new debt, except for a temporary loan or loans to supply casual deficiencies of revenue, not to exceed one-fifth of one per centum of the assessed value of taxable property therein, without the assent of two-thirds of the qualified voters thereof, at an election for that purpose to be held as may be prescribed by law; but any city the debt of which does not exceed seven per centum of the assessed value of the taxable property at the time of the adoption of this Constitution may be authorized by law to increase, at any time, the amount of said debt, three per centum upon such assessed valuation.”

MUNICIPAL BOND ISSUES.—In December, 1897, a very important law governing issues of bonds by counties, municipalities and other civil divisions in Georgia was passed. This law provides for having the Superior Court determine the validity of proposed bond issues, and judgment in the affirmative having been given, the bonds thereafter can never be called in question. See CHRONICLE of January 15, 1898.

ASSESSED VALUATION.—The State's assessed valuation (which is not over 50 p. c. of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax Per \$1,000.
1899.....	\$235,410,751	\$137,516,326	\$43,933,866	\$416,860,943	\$5.36
1898.....	236,068,322	133,050,081	42,695,508	411,813,911	6.21
1897.....	236,086,309	133,948,605	42,286,457	412,321,369	5.21
1893.....	253,754,634	156,890,119	41,355,247	452,644,907	4.61
1892.....	258,877,830	162,271,679	42,604,025	463,753,534	4.85
1891.....	.....	.....	42,383,287	444,969,755	5.08
1890.....	225,054,915	152,311,869	38,462,161	415,828,945	3.96
1885.....	179,946,059	119,200,739	22,548,818	321,695,616	3.50
1880.....	139,657,250	99,276,876	12,490,525	251,424,651	3.50
1875.....	261,755,884	.....	.....	261,755,884	.....
1870.....	226,119,519	.....	.....	226,119,519	.....

\* Including railroads.

POPULATION.—The population of Georgia has been as follows:

1890.....	1,837,353	1860.....	1,057,286	1830.....	516,823
1880.....	1,542,180	1850.....	906,185	1820.....	340,985
1870.....	1,184,109	1840.....	691,392	1810.....	252,433

The proportion of the colored population was 47.02% in 1880 and 47.01% in 1890. In number blacks were 384,613 in 1850; 465,698 in 1860; 545,142 in 1870, 725,133 in 1880 and 863,716 in 1890.

### CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

#### ALBANY.—S. B. BROWN, Mayor.

This city is in Dougherty County.

NAME AND PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
WATER-WORKS AND SEWERAGE—				
6s, g., Jan., \$72,000.. 1901 to 1918				
\$4,000 due yearly on Jan. 15.				
5s, g., J&J, \$12,500..... 1921				
ELECTRIC LIGHT BONDS—				
5s, g., M&N, \$25,000..... 1923				
REFUNDING BONDS—				
6s, ....., \$9,000..... Jan. 15, 1921				
Total debt Apr. 1, 1900..				\$118,500
Total valuation 1899 .....				2,272,044
Total tax (per M.), '99 .....				\$18.50
Population 1890 was.....				4,008
Population in 1900 (est.)...				8,000

INTEREST is payable at the Mercantile Nat. Bank, New York City.

#### AMERICUS.—This city is in Sumter County.

NAME AND PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
BUILDING BONDS—				
6s, A&O, \$30,000, g... Apr. 1, 1920				
SEWER BONDS—				
6s, A&O, \$35,000, g... Apr. 1, 1919				
IMPROVEMENT BONDS 1898—				
4 1/2s, Jan. 1, \$35,000 g. Nov. 15, '27				
WATER BONDS—				
6s, Jan. 1, \$16,000.. Jan. 1, 1902-18				
\$2,000 due every 2 years.				
6s, A&O, \$25,000, g... Sept. 1, 1920				
Total debt Aug. 1, 1899..				\$143,000
Tax valuation, real.....				1,516,353
Tax valuation, personal.....				1,331,413
Total valuation 1898.....				2,847,816
Actual valuation.....				3,000,000
State & co. tax (per \$1,000).....				\$10.00
City tax (per \$1,000) 1899.....				12.50
Population in 1890 was.....				6,398
Population in 1896 (estim'd).....				8,000

INTEREST on the \$18,000 water bonds and on the \$35,000 improvement bonds is payable at New York or at Americus; on all other bonds by Hambleton & Co., Baltimore, Md.

TAX FREE.—All of the city's bonds are exempt from taxation.

#### ATHENS.—{ E. I. SMITH, Mayor. W. W. TURNER, Treasurer.

Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1900, the corporation owned property valued at \$278,500.

NAME AND PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
COLLEGE BONDS 1873—				
5s, J&J, \$15,000..... 1900 to 1902				
(\$5,000 due yearly July 1.)				
SCHOOL BONDS 1886—				
5s, J&J, \$20,000..... July 1, 1916				
SEWER BONDS 1891—				
5s, J&J, \$25,000..... July 1, 1921				

STREET IMPROVEMENT BONDS—  
4s, J&J, \$100,000.... 1900 to 1928  
Due \$3,000 yearly on July 1.  
WATER BONDS 1892—  
5s, M&N, \$23,000 Nov. 1, '99 to '21  
(\$1,000 due yearly.)  
5s, M&N, \$96,000 .... Nov. 1, 1922

INTEREST on water works bonds payable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes.

BONDED DEBT Jan. 1, 1900, was \$279,000.

DEBT LIMITED by State Constitution to 7 p. c. of assessed valuation.

TAX FREE.—All the bonds are exempt from city taxation.

ASSESSED VALUATION in 1899 of real estate and personal property was \$5,248,283. Real estate is assessed at its actual value. The city tax rate (per \$1,000) for 1899, was \$10.00; total tax (per \$1,000) \$20.00.

POPULATION in 1890 was 8,639; in 1899 (estimated), 12,000.

#### ATLANTA.—{ JAMES G. WOODWARD, Mayor. J. H. GOLDSMITH, Comptroller.

Atlanta is the county seat of Fulton County. In 1893 the city of West End was annexed and \$52,000 of bonds assumed.

NAME AND PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
LOANS—				
CAPITOL—				
6s, J&J, \$55,500..... Jan. 1, 1914				
FLOATING DEBT—				
8s, J&J, \$100,000..... Jan. 1, 1902				
GEORGIA WESTERN RR.—				
8s, J&J, \$300,000..... July 1, 1902				
REDEMPTION—				
8s, J&J, \$18,000..... Jan. 1, 1902				
5s, J&J, 68,500..... July 1, 1911				
5s, J&J, 52,000..... Sept. 1, 1915				
4 1/2s, J&J, 116,000..... July 1, 1916				
4 1/2s, J&J, 22,000..... Jan. 1, 1917				
4 1/2s, J&J, 21,500..... Jan. 1, 1918				
4 1/2s, J&J, 25,000..... Jan. 1, 1919				
4 1/2s, gJ&J, 289,000g. Jan. 1, 1922				
4 1/2s, J&J, 36,000..... Jan. 1, 1923				
REDEMPTION—(Con.)—				
4 1/2s, gJ&J, \$46,000g. Dec. 31, 1924				
4s, J&J, 124,000..... Jan. 1, 1920				
4s, J&J, 36,000..... Jan. 1, 1921				
4s, g., J&J, 36,000g. Jan. 1, 1923				
4s, g., J&J, 46,000g. Jan. 1, 1926				
4s, g., J&J, 74,000g. Jan. 1, 1927				
4s, g., J&J, 275,000. Dec. 31, 1928				
WATER—				
7s, J&J, \$399,000..... Jan. 1, 1904				
7s, J&J, 28,000..... Jan. 1, 1907				
4 1/2s, gJ&J, 500,000g. Jan. 1, 1922				
4s, J&J, 46,000..... Jan. 1, 1902				
4s, J&J, 18,000..... Jan. 1, 1907				
4s, g., J&J, 182,000g. Jan. 1, 1923				
WEST END BONDS (assumed)—				
5s, A&O, \$50,000.... Apr. 1, 1910				

PAR VALUE.—Bonds are in pieces of \$100 and multiples of same.

INTEREST is payable in Atlanta and at the Fourth Nat. Bank and Nat. Park Bank, in New York. All issues carry tax-receivable coupons.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1900.	Jan. 1, 1899.	Aug. 1, '98.	Jan. 1, 1896.
Total bonded debt.....	\$2,927,500	\$2,927,500	\$2,952,500	\$2,956,000
Water debt (included)	1,173,000	1,173,000	1,173,000	1,127,000

On Jan. 1, 1900, the city's sinking fund amounted to \$124,590.

The city charter requires that bonds to the amount of \$3,500 be purchased annually by the sinking fund and retired. In addition to this requirement a sinking fund has been established consisting of money set aside from taxes of \$40,000 per annum.

CITY PROPERTY.—The city owns its water works, which are valued at \$3,000,000, and other property valued at \$2,573,650.

DEBT LIMITATION.—Charter forbids increase of city's debt.

TAX FREE.—All the above bonds are exempt from the city tax.

ASSESSED VALUATION.—The city's assessed valuation (about 1/2 actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per \$1,000.
1899.....	\$40,940,077	\$12,245,588	\$53,185,665	\$12.50
1898.....	41,906,514	10,614,568	52,521,082	12.50
1896.....	43,522,967	11,608,230	55,131,197	12.50
1895.....	42,230,380	11,913,165	54,143,545	15.00
1891.....	35,502,618	14,405,332	49,907,950	15.00
1888.....	25,590,681	9,003,517	34,594,198	15.00

The total tax rate (per \$1,000) for 1899 was \$23.60 1/2, being made up of the State and county tax, \$11.15, and city tax proper, \$12.50.

POPULATION in 1900 was 65,533; in 1880 it was 37,409. The estimated population in 1900 was 120,000.

#### AUGUSTA.—PHILIP S. NORTH, Treasurer.

Augusta is the county seat of Richmond County. Incorporated as a city Jan. 31, 1798. The city has never failed in the payment of principal or interest of its debt.

NAME AND PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
BONDS LETTERED FB 1876.....	7	M & N Nov. 1, 1901	\$65,500	
do RB 1877.....	7	J & D Dec. 1, 1901	23,800	
do RB 1878.....	7	J & J Jan. 1, 1902	85,500	
do RB 1878.....	7	J & J Jan. 1, 1903	56,000	
do W W 1880.....	6	J & J Jan. 1, 1904	106,600	
do A A 1880.....	6	J & D Dec. 1, 1905	148,400	
do BB 1882.....	6	F & A Feb. 1, 1906	39,000	
do FI 1883.....	6	M & N Nov. 1, 1913	200,000	
do D 1885.....	6	F & A Feb. 1, 1915	45,000	
do RB 1889.....	5	F & A Feb. 1, 1919	25,000	
do CB 1891.....	5	M & N May 1, 1921	105,000	
do EE 1886.....	4 1/2	A & O Oct. 1, 1916	24,500	
do RR 1892.....	4 1/2	J & D Dec. 1, 1922	115,000	
do 1893.....	4 1/2	M & S Mar. 1, 1923	98,000	
Refunding bonds 1894.....	4 1/2	M & N May 1, 1924	104,000	
do do 1895.....	4 1/2	A & O Apr. 1, 1925	88,000	
do do 1896.....	4 1/2	A & O Apr. 1, 1926	56,000	
do do .....	4	A & O Apr. 1, 1927	62,000	
do do 1898.....	3 1/2	M & S Mar. 1, 1928	100,000	
do do 1899.....	3 1/2	J & D June 1, 1929	48,000	
do do 1899.....	3 1/2	M & N Nov. 1, 1929	66,000	
do do 1900.....	3 1/2	A & O Apr. 1, 1930		



**CITY PROPERTY.**—The city owns its water works, valued in 1900 at \$1,000,000, the Augusta Canal, valued at \$2,000,000, and \$300,000 in other good real estate within city limits. The net annual income from water rents (canal and water works) was reported in 1899 as \$95,588.52 and increases yearly from new industries and new extensions of water mains.

**ASSESSED VALUATION.**—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent and in 1899 and in 1900 5 per cent was deducted.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City tax per \$1000
1900.....	\$13,063,301	\$5,493,097	\$18,556,398	\$12.50
1899.....	13,536,602	5,243,474	18,780,076	12.50
1898.....	14,321,235	5,076,043	19,397,278	12.50
1897.....	14,146,688	5,050,010	19,196,698	12.50
1896.....	15,910,612	5,370,849	21,311,461	12.50
1895.....	16,588,350	5,931,832	22,520,182	12.50
1891.....	16,041,973	5,309,326	21,351,299	12.50
1880.....	9,010,960	5,028,107	14,039,067	15.83½

The total tax rate in 1899 was \$24.76 per \$1,000. This includes State tax, \$5.36; county tax, \$4.70; school tax, \$2.20, and city tax proper, \$12.50.

**POPULATION.**—In 1890 population was 33,300; in 1880 it was 21,891; in 1900 (Board of Health estimate), 57,000.

**BRUNSWICK.**—County seat of Glynn County.

**LOANS—** When Due. Total debt Apr. 1, 1899.. \$330,000  
**SEWER BONDS—** Tax valuation, 1899.....4,364,602  
 5s, J&J, Jan. 1, 1921 City tax (per \$1,000) 1899.. \$12.50  
 Interest payable in Brunswick, and New York City. Population in 1890 was.....8,459  
 Population in 1898 (est.)...12,500

The sinking fund receives annually \$1,000

**CHATHAM CO.**—J. W. McINTIRE, Clerk of Board of Commissioners. County seat is Savannah.

**LOAN—** When Due. Tax valuation, 1899.. \$30,173,148  
**COURT HOUSE BONDS—** Assess. about 40 p. c. actual value.  
 5s, J&J, \$95,000..... July 1, 1901 State & co. tax (per M.) '99.. \$12.70  
 \$5,000 due yearly to July 1, 1919. Population in 1890 was ....57,740  
 Total debt Feb. 1, 1899.. \$100,000

**COLUMBUS.**— { L. H. CHAPPELL, Mayor. }  
 { M. M. MOORE, Clerk. }

County seat of Muscogee County  
**LOANS—** When Due. **REDEMPTION BONDS: When Due.**  
**REDEMPTION BONDS—** 4½s, J&J, \$55,000..... Jan. 1, 1927  
 5s, J&J, \$356,000..... Jan. 1, 1901 4½s, J&J, 50,000..... Jan. 1, 1928  
 (Part each year) to 1909

**PAR VALUE** \$500 and multiples of the same. All issues carry tax-receivable coupons.

**INTEREST** is payable at the office of the City Treasurer.  
**TOTAL DEBT**, all bonded, on Jan. 1, 1900, was \$461,500. The city has assumed the payment of \$4,000 of 6 per cent Chappel College bonds, due in 1903, in addition to the above.

**TAX FREE.**—The city's bonds are exempt from taxation.  
**CITY PROPERTY.**—The city owns real estate and improvements valued at \$256,500.

**TAX VALUATION** (about 80 % actual value) in 1900 of real estate was \$6,964,620; in 1899 it was \$6,372,015; personal property, \$3,501,678; total (1899), \$9,873,693. The city and school tax (per \$1,000) in 1900 was \$11.00; State and county tax, \$6.30. The valuation of personal property assessed in 1890 was only \$201,060.

**POPULATION** in 1890 was 17,303; in 1880 it was 10,123. According to local figures the population for 1900 was estimated at 20,000.

**FLOYD COUNTY.**—J. B. HILL, Treasurer.

County seat is Rome.  
**LOANS—** When Due. Bonded debt Feb. 1, 1900 \$40,000  
**BRIDGE BONDS—** Floating debt..... 40,000  
 6s, J&J, \$10,000..... 1901-1904 Total debt Feb. 1, 1900.. 80,000  
 (\$2,500 due yearly Jan. 1.) Tax valuation 1899.....8,234,096  
 6s, J&J, \$30,000..... 1901-1912 State & Co. tax (per M.), '99.. \$10.00  
 (\$2,500 due yearly Jan. 1.) Population in 1890 was.....28,391  
 Interest payable at Rome, Ga. Population in 1900 about...40,000

**GAINESVILLE.**—G. P. BOONE, Clerk.

County seat of Hall County. In July, 1897, the city refused to pay the interest on the \$20,000 of railroad bonds due in 1901, on the ground that the bonds were issued illegally. The matter was investigated, with the result that the city authorities became satisfied of the legality of the issue, and then the coupons were all paid off with interest from the date they became due.

**LOANS—** When Due. Floating debt..... \$6,500  
**RAILROAD BONDS—** Total debt Jan. 1, 1900.. 98,700  
 7s, J&J, \$30,000..... 1900 Tax valuation, real.... 1,301,245  
 7s, J&J, 20,000..... 1901 Tax valuation, personal 771,895  
**SCHOOL BONDS—** Total valuation 1899... 2,073,140  
 7s, J&J, \$2,200..... 1903 Assessment is about actual value.  
**WATER AND LIGHT BONDS—** City tax (p. \$1,000)'99.....\$8.00  
 6s, J&J, \$40,000..... 1920 Population in 1890 was.....3,202  
 Bonded debt Jan. 1, 1900 \$92,200 Population in 1900 (est.) ....5,015

**INTEREST** on water and light bonds is payable in New York; on all others in Gainesville.

**TAX EXEMPT.**—All bonds are exempt from city tax.

**GRIFFIN.**— { W. D. DAVIS, Mayor. }  
 { THOS. NALL, Clerk and Treasurer. }

Situated in Spalding County.  
**LOANS—** When Due. Total debt Mar. 1, 1900.. \$61,000  
**ELECTRIC LIGHT BONDS—** Tax valuation, real....1,468,910  
 6s, g, Jan., \$16,000 g.... 1901-1916 Tax valuation, personal. 681,472  
 (\$1,000 due yearly on Jan. 1.) Total valuation 1899....2,150,382  
**WATER BONDS—** Assessm't on realty at full value.  
 6s, g, F&A, \$5,000, g.... 1904-1908 on per. at about ¾ actual value.  
 (\$1,000 due yearly on Feb. 1.) City tax (per \$1,000) 1899.. \$11.00  
 6s, F&A, \$30,000..... 1909-1923 Population in 1890 was.....4,503  
 (\$2,000 due yearly on Feb. 1.) Population in 1900 (est.)....6,500  
**SCHOOL BONDS—**  
 6s, J&J, \$10,000..... 1901-1910  
 (\$1,000 due yearly on Jan. 1.)

**INTEREST** on railroad and school bonds is payable in Griffin; on electric-light and water bonds in Griffin and at the office of N. W. Harris & Co., New York City.

**MACON.**— { BRIDGES SMITH, Mayor. }  
 { A. R. TINSLEY, Treasurer. }

Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes. Since that date interest has been promptly paid.

**LOANS—** When Due. **MARKET HOUSE BONDS.†**  
**DEFICIENCY BONDS\* —** 5s, Q—J, \$20,000.... Jan. 1, 1917  
 4½s, g., Q—J, \$50,000. Oct. 1, 1926 **PAVING BONDS—**  
**FUNDED DEBT BONDS.** 4½s, g., Q—J, \$130,000 g. Oct. 1, 1926  
 6s, Q—J, \$545,800.... Jan. 1, 1910 **SEWER BONDS\*—**  
 5s, g., Q—J, \$130,000 g.. July 1, '23

† The market house bonds are all held in the sinking fund. \* Of the \$200,000 of sewer bonds authorized, only \$150,000 were issued and taken by the bond commission (which body buys for the sinking fund) and \$20,000 has since been paid off. The deficiency bonds were also taken by the bond commission.

**INTEREST** is payable in Macon and coupons are tax-receivable. On sewer and paving bonds interest is payable in gold.

**TAX FREE.**—All of the bonds are exempt from city tax.

**BONDED DEBT** on Jan. 1, 1900, was \$870,800; floating debt, \$20,000; sinking fund, \$290,000; net debt, \$605,800. The City Treasurer appropriates \$50,000 yearly for interest on the funded debt bonds and the creation of a sinking fund for the payment of bonds in 1910.

**ASSESSED VALUATION** in 1900 of real estate was \$8,928,400; personal property, \$5,301,159; total valuation, \$14,229,559; the total tax rate (per \$1,000), 1899, was \$26.30, including State and county tax, \$13.80, and city tax, \$12.50. Property is assessed at from 66 per cent to 75 per cent of its actual value.

**CITY PROPERTY.**—In 1897 the estimated value of public buildings owned by the city was \$125,000.

**POPULATION.**—The population in 1890 was 22,746; in 1880 it was 12,749. According to local figures the city's population in 1900 was 28,000; that of the suburbs 14,344.

**MADISON.**— { W. L. CARBINE, Mayor. }  
 { S. F. BECKHAM, Clerk and Treasurer. }

Madison is in Morgan County.  
**LOANS—** When Due. Tax valuation 1899..... \$1,300,000  
**SCHOOL BONDS—1895.** Assessment about ½ actual value.  
 6s, June 1, \$13,000.... June 1, 1915 State & Co. tax (per \$1,000) \$11.50  
 Subject to call after June 1, 1900 City tax (per \$1,000) 1899.. 2.70  
 6s, June 1, \$12,000.... June 1, 1915 School tax (per \$1,000) '99 3.80  
 Subject to call after June 1, 1905 Population in 1890 was.....2,131  
 Interest is payable in New York. Population in 1899 (est.).....2,500  
 Total debt Apr. 5, 1900.. \$25,000

**NEWNAN.**— { Col. A. R. BURDETT, Mayor. }  
 { W. P. NIMMONS, Clerk. }

This city is in Coweta County.  
**LOANS—** When Due. Total debt Mar. 1, 1900.. \$83,000  
**SCHOOL BONDS—** Tax valuation, real..... 996,920  
 6s, J&J, \$13,000.... Jan. 1, '99-'09 Tax valuation, personal. 812,763  
**SEWER BONDS.** Tax valuation, railroads 52,071  
 4s, J&J, \$20,000..... 1923 to 1929 Total valuation 1899....1,861,754  
 \$2,000 yearly 1923 and 1924, Assessment about ¾ actual value.  
 \$3,000 yearly 1925 to 1928, State & Co. tax (per M.) '97.. \$8.06  
 and \$4,000 in 1929. City tax (per \$1,000).....\$5.00  
**WATER BONDS—(Gold)—** Population in 1890 was.....2,859  
 6s, J&J, \$50,000.... Jan. 1, '03-'23 Population in 1880 was.....2,006

**INTEREST** on the water bonds is payable at the Fourth National Bank, New York City, and at the Treasurer's office, Newnan.

**TAX FREE.**—All bonds are exempt from city tax.

**ROME.**— { JOHN J. SEAY, Mayor. }  
 { HALSTED SMITH, Clerk. }

Rome is the county seat of Floyd County.  
**LOANS** When Due. **REFUNDING BONDS—**  
**FUNDING BONDS—** 4½s, .... \$168,000.... July 1, 1926  
 5s, J&J, \$36,000..... Jan., 1912 **WATER BONDS—**  
 6s, J&J, \$84,600..... Jan., 1909  
 5s, ...., \*17,000..... Apr. 1, 1906

\* The \$17,000 water bonds are secured by mortgage on water works

**INTEREST** is payable in New York and Rome, and the coupons are tax-receivable. Interest has been promptly paid since 1876, when the city made an adjustment of her debt.

**BONDED DEBT** on Feb. 1, 1900, was \$305,600, including the water debt. The bonded debt in 1891 was \$304,200.

The sinking fund receives yearly \$5,000.

**WATER WORKS** owned by the city are valued at \$200,000; the earnings yield a surplus of \$4,000 per annum over expenses.

**DEBT LIMITATION.**—No liabilities can be created by this city until its present debt is paid.

**ASSESSED VALUATION** of real estate in 1898 was \$3,268,910 personal property, \$1,582,434; total, \$4,851,344; city tax rate (per \$1,000), 1899, \$11.00; State and county tax, \$10.00. The city's charter limits taxation for all purposes to \$12.50 per \$1,000.

**POPULATION** in 1890 was 6,957; in 1880 was 3,877; in 1895 the population was 12,000.

**SAVANNAH.**— { HERMAN MYERS, Mayor. }  
 { C. S. HARDEE, Treasurer. }

Savannah is the county seat of Chatham County. Prior to the year 1876 the city's bonds were all 7s, but since that date a compromise has been made with the bondholders, and all but \$3,300 of the old bonds have been exchanged for new ones bearing 5 per cent tax-receivable coupons. The city of Savannah is prohibited by law from issuing any bonds in addition to those already outstanding.

NAME AND PURPOSE.	P. Ct.	Interest.		When Due.	Outstand'g.
		Payable.	Principal.		
Redemption bonds.....	1879	5	Q.—F.	Feb. 1, 1909	\$2,990,400
do do .....	1883	5	Q.—J.	July 1, 1913	285,250
Old bonds.....					3,300

**PAR VALUE OF BONDS.**—Bonds are for \$50, \$100, \$300, \$500 and \$1,000.

**INTEREST** is payable in Savannah, and in New York at the American Exchange National Bank. Coupons are tax receivable.

**TAX FREE.**—All bonds are exempt from taxation by the city.

**TOTAL DEBT.**— Jan. 1, 1900. Jan. 1, '99. Jan. 1, '98. Jan. 1, '96.  
 Total bonded debt.... \$3,234,450 \$3,278,950 \$3,322,950 \$3,412,700

The city has no floating debt. No sinking fund is held by the city, but \$46,000 of its own bonds are purchased annually and canceled.

**WATER WORKS.**—The water works owned by the city were built in 1853-4, and subsequently improved at a total cost of \$1,000,000.

**DEBT LIMITATION.**—The city is debarred by State law from issuing more bonds.

**ASSESSED VALUATION.**—The city's assessed valuation (about ¾ of its cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Tax Rate per \$1,000.
1899....	\$25,820,795	\$10,660,052	\$36,480,847	\$14.50
1898....	24,920,795	10,560,052	35,488,847	14.50
1897....	24,430,678	10,629,258	35,059,936	14.50
1896....	24,370,237	10,446,432	35,499,512	15.00
1895....	24,766,336	9,161,362	33,927,698	15.00
1890....	20,000,000	11,800,000	31,800,000	15.00
1885....	13,055,969	8,112,997	21,168,966	21.25



The total tax rate (per \$1,000) in 1899 was \$27.20, including State and county tax \$12.70 and city tax \$14.50. The above tax rate is the gross rate; 10 per cent rebate is allowed on city taxes if paid within a certain time.

POPULATION in 1890 was 43,189; in 1880 it was 30,709; in 1896 it was estimated at 63,980.

**SUMMERVILLE.—S. W. PARIS, Treasurer.**

Village in Richmond County.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation '99.	\$1,495,422
<b>WATER &amp; SEWER BONDS—</b>		Real valuation (est.)	3,000,000
5s, M&N, \$49,000	Nov. 1, 1927	Village tax (per M.) '97	\$2.00
Total debt July 1, 1899.	\$19,000	Population 1898 (est.)	2,500

**VALDOSTA.—** { C. B. PEEPLES, Mayor.  
M. ASHLEY, Clerk.

This city is in Lowndes County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 1, 1900.	\$80,500
<b>SANITARY SEWER BONDS—</b>		Sinking fund	2,000
5s, g. J&J, \$35,000	.....1929	Tax valuation 1899	2,200,000
Subject to call.		Assessment is $\frac{3}{4}$ actual value.	
<b>WATER WORKS AND CITY HALL—</b>		City & sch. tax (per M.) '99	\$7.00
6s, J&J, \$44,000	.....Jan. 1, 1924	Population in 1890 was	2,854
		Population in 1900 about	6,000

INTEREST payable in New York or Valdosta.

TAX FREE.—All bonds of this city are exempt from taxation.

**WAYCROSS.—R. P. BIRD, Clerk of Council.**

This city is the county seat of Ware County.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt	\$11,000
<b>SEWER BONDS—</b>		Total debt Jan. 1, 1899	66,000
5s, J&J, \$50,000	.....Jan. 1, 1930	Assessed valuation '98	1,750,000
Water 6s, 30,000g.	.....1920	Tax rate (per \$1,000) 1898	\$21.00
Academy 6s, 25,000g.	.....1924	Population in 1890 was	3,364
Bonded rate Jan. 1, 1899.	\$55,000	Population in 1899 (est.)	6,000

Interest on the sewer bonds is payable in New York.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding minor civil divisions in the State of Georgia which have reported an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population in 1890.

Location—	Total Debt.	Assets.	Assessed Valuation.	Tax Rate.	Population.
Cartersville, Bartow Co.	45,000	1,800	1,300,000	8.00	6,508
Dublin, Laurens Co.	49,000	1,000	800,000	20.50	3,015
Elbert County	38,500	.....	2,237,849	12.50	15,376
Fitzgerald, Irwin Co.	45,958	21,608	600,000	25.00	4,000
Quitman, Brooks Co.	19,500	.....	957,718	15.60	1,868
Washington, Wilkes Co.	18,000	.....	1,200,000	16.50	2,631

**State of Florida.**

ITS

**DEBT, RESOURCES, Etc.**

Organized as a Territory (Act March 30 1822) - March 30 1822  
 Admitted as a State (Act March 3 1845) - March 3 1845  
 Total area of State (square miles) - - - - - 58,680  
 State Capital - - - - - Tallahassee  
 Governor (term exp. Tu. aft. 1st Mon. Jan. 1911) W. D. Bloxham  
 Sec'y of State (till Tu. aft. 1st Mon. Jan. 1901) J. L. Crawford  
 Treasurer (ad interim term till Jan. 1, 1901) - J. B. Whitfield  
 Legislature meets biennially in odd years on the Tuesday after the first Monday in April, and sessions are limited to 60 days.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Consol. bonds of 1871	7 Jan. 1	Jan. 1, 1901 \$350,000
Consol. gold bonds of 1873	6g J & J Jan. 1, 1903	925,000

INTEREST is payable in New York at National Park Bank; also in Tallahassee. Coupons are tax receivable.

**TOTAL DEBT, ETC.—**The total bonded debt on January 1, 1900, was \$1,275,000. Of the 7s of 1901 \$82,300 are in the State sinking fund and \$205,800 are in State school funds, and of the 6s \$160,200 are in the sinking fund and \$504,200 in the school funds, leaving \$322,500 bonds in the hands of individuals, and for the latter the Legislature of 1899 passed a bill providing for refunding at maturity.

**ASSESSED VALUATION.—**The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Years.	Real Estate, RR. & Tel'gh.	Personal Property.	Total.	State Tax per \$1,000
1899	\$78,188,998	\$15,338,355	\$93,527,353	\$3.50
1898	78,660,911	15,239,892	93,900,823	3.00
1897	79,369,887	15,747,269	95,117,156	3.50
1896	79,323,644	16,066,322	95,389,966	2.50
1894	86,679,656	17,464,949	104,144,605	3.25
1892	65,391,271	32,976,743	98,368,014	5.50
1890	75,831,345	16,152,122	91,983,467	.....
1887	66,908,163	19,357,499	86,265,662	4.50
1886	.....	.....	76,611,409	4.00

The State tax rate (per \$1,000) in 1899 was \$5.50. The present law requires property to be assessed at "full cash value." Valuation of railroads in 1898 was \$18,547,535; in 1892, \$17,061,479; in 1890 \$14,877,014; in 1888 \$14,007,150.

**POPULATION OF STATE.—**The population of Florida has been as follows in the year named:

1895	464,639	1870	187,748	1840	54,477
1890	391,422	1860	140,424	1830	34,730
1880	269,493	1850	87,445		

The proportion of the colored population was 47.01 per cent in 1880 and 42.58 per cent in 1890. In number blacks were 40,242 in 1850; 62,677 in 1860; 91,689 in 1870; 126,690 in 1880; and 166,678 in 1890

**CITIES, COUNTIES AND TOWNS**

IN THE

**STATE OF FLORIDA.**

**DUVAL CO.—**County seat is Jacksonville.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation personal	\$1,111,800
<b>RIVER IMPROV. BONDS 1892—</b>		Tax val., RRs. & teleg.	1,098,178
6s, J&J, \$50,000	.....July 1, 1932	Total valuation 1899	8,519,938
Optional after 1912.		Assessment about $\frac{1}{3}$ actual value.	
5-2s, M&N, \$225,000	.....Nov. 1, 1932	Tax rate (per \$1,000) '97	\$17.50
Optional after.....	1912	Population in 1890 was	26,800
Total debt Aug. 1, 1899.	\$300,000	Population in 1895 was	34,766
Tax valuation, real	.....6,309,660		

INTEREST is payable at New York and Jacksonville.

**JACKSONVILLE.—J. E. T. BOWDEN, Mayor.**

This is the capital of Duval County.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Water works & imp. bds., g. 5g M&N	.....15	May 15, 1924 \$1,000,000

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.

**ASSESSED VALUATION** in 1897 of real and personal property, \$13,242,640; city tax rate (on  $\frac{3}{4}$  actual value of property) in 1899 was \$15.20 per \$1,000.

**POPULATION** in 1890 was 17,201; in 1880 was 7,650; in 1870 was 6,912. In 1898 it was estimated at 30,000.

**KEY WEST.—**County seat of Monroe County.

<b>LOANS—</b>	<i>When Due.</i>	<b>CITY HALL, ETC.—</b>
<b>STREET BONDS—</b>		8s, ..... \$60,000
5s, May 1, \$95,000	.....May 1, 1920	Total debt Jan., 1899
Subject to call.		Tax valuation 1895
<b>WATER BONDS—</b>		Assessm't from 60 to 65% act. val.
6s, ..... \$100,000	.....Jan. 1, 1920	State & Co. tax (per \$1,000)
Subject to call after 1905.		City tax (per \$1,000)
Interest payable in New York.		Population in 1890 was
		Population in 1895

TAX FREE.—Bonds are exempt from city tax.

**ORLANDO.—** { J. B. PARRAMORE, Mayor.  
JAMES K. DUKE, Clerk.

County seat of Orange County.

<b>LOANS—</b>	<i>When Due.</i>	Interest is payable at the Hanover National Bank, N. Y. City.
<b>FLOATING DEBT—</b>		Bonded debt Mar., 1900
7s, J&D, \$10,000	.....Dec. 1, 1908	Tax valuation, real
Subject to call at any time.		Tax valuation, personal
<b>GENERAL REVENUE—</b>		Tax valuation, railroad
7s, J&J, \$5,000	.....July 1, 1917	Total valuation 1899
Subject to call after 15 years.		Assessment same as actual value.
<b>PUBLIC IMPROVEMENT—</b>		City tax (per \$1,000) '99
7s, M&N, \$15,000	.....Nov. 1, 1911	Population in 1890 was
7s, J&J, 15,000	.....July 1, 1917	Population in 1895 was
Subject to call after 15 years.		
<b>SCHOOL PURPOSES—</b>		
7s, J&D, \$15,000	.....Dec. 1, 1908	
Subject to call at any time.		

**PALATKA.—T. B. ANDERSON, Clerk.**

This city is the county seat of Putnam County.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Oct. 1, 1899	\$47,628
<b>* BONDS TO RETIRE INDEBTEDNESS</b>		Assessed valuation, real	994,189
7s, Jan., \$44,000	.....Jan. 1, 1909	Assessed val., personal	171,195
Subject to call at 110.		Total valuation 1899	1,165,384
Bonded debt Oct. 1, 1899	\$44,000	Assessment about $\frac{1}{3}$ actual value.	
Floating debt	.....4,340	Total tax (per \$1,000) '99	\$28.50
Total debt Oct. 1, 1899	48,340	Population 1890 was	3,039
Sinking fund	.....712	Population in 1900 (est.)	4,500

\* Exempt from town tax.

INTEREST is payable in Palatka and New York.

**PENSACOLA.—** { J. M. HILLIARD, Mayor.  
GEO. T. MORGAN, Comptroller.

This city is in Escambia County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real	\$2,269,680
<b>COMPROMISE BONDS.</b>		Tax valuation, personal	889,416
*5s, M&N, \$246,800	.....May 1, 1911	Tax valuation 1899	3,159,096
Bonded debt Jan. 1, 1900	\$246,800	Assessment about 35 p. c. act. val.	
Floating debt	.....32,400	Total tax (per \$1,000) '99	\$37.50
Total debt	.....279,200	Population in 1890 was	11,750
Sinking funds	.....62,000	Population in 1900 (est.)	20,000
Net debt Jan. 1, 1900	217,200		

\* After Nov. 1, 1901, the bonds of this city bear 6 per cent interest and the city has no option to redeem them before 1911.

**ST. AUGUSTINE.—P. S. ARNAU, Clerk.**

County seat of St. John's County.

<b>LOANS—</b>	<i>When Due.</i>	Real valuation (est.)	\$6,000,000
5s, M&N, \$85,000g.	.....May 15, 1927	Tax rate (per \$1,000) '98	\$17.50
Total debt Feb. 1, 1899	\$85,000	Population in 1890 was	4,742
Assessed valuation '98	1,618,365	Population in 1897 (est.)	6,001

**TAMPA.—JOHN J. WILBER, Auditor.**

Tampa is the county seat of Hillsborough County.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>
<b>MUNICIPAL IMPROVEMENT—</b>		5s, g. J&D, \$100,000
6s, g. J&J, \$300,000g.	.....Jan. 1, 1921	5s, g. J&J, 170,500

BONDED DEBT on Jan. 1, 1900, was \$570,500.

**ASSESSED VALUATION** in 1899 was \$5,515,794, real value being estimated at \$14,000,000. Tax rate (per \$1,000), \$20.00.

**POPULATION** in 1890 according to the United States Census was 5,532; population in 1895, State census, was 15,634; in 1900 (est.), 26,000.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding several civil divisions in Florida not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Bartow, Polk Co.	30,000	.....	659,902	10.00	1,386
Fernandina, Nassau Co.	26,000	14,298	881,241	12.00	2,803
Jefferson County	50,700	.....	1,478,865	.....	15,757
Sanford, Orange Co.	45,000	.....	616,340	.....	2,165



State of Alabama.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1817) - \*Aug. 15, 1817
Admitted as a State (Act March 2, 1819) - Dec. 14, 1819
Total area of State (square miles) - - - - - 52,250
State Capital - - - - - Montgomery
Governor (term expires Dec.† 1900) - - - - - Jos. F. Johnston
Secretary of State (term expires Dec.† 1900). R. P. McDavid
Treasurer (term expires Dec.† 1900) - - - - - Geo. W. Ellis

Legislature meets biennially in even years on the Tuesday after the second Monday in November, and sessions are limited to 50 days.

\* This is date when the Mississippi Constitutional Convention completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and go into force when the Constitutional Convention of Mississippi had "formed a Constitution and State Government for that part of the Mississippi Territory lying west of the territory herein described."
† Term is two years from time of installation in office.

HISTORY OF DEBT.—For history of Alabama's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 168. An Act of the State Legislature approved Feb. 18, 1895, and amended Feb. 16, 1899, authorizes the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue. By another Act, also approved Feb. 18, 1895, all bonds authorized to be exchanged under the Act approved Feb. 23, 1876, were barred if not exchanged by July 1, 1896; on October 1, 1898, the amount thus barred was \$185,400.

Table with columns: NAME AND PURPOSE, Interest, P. Ct. Payable, When Due, Principal, Outstand'g. Rows include Sub'n bonds, Class "A", "B", "C" and Fu'd. b'ds to retire 6s of 1880.

PAR VALUE OF BONDS—Class A bonds are \$100, \$500 and \$1,000. Classes B and C bonds \$1,000, and the funding 4s \$500 and \$1,000.

INTEREST—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

TOTAL DEBT.—Total bonded debt March 1, 1900, \$9,357,600.

ASSESSED VALUATION.—The following table shows the valuation of property, rate of taxation and amount of taxes, &c.

Table with columns: Year, Valuation of Property, Tax Rate, Amount of Taxes. Rows from 1899 down to 1876.

POPULATION OF STATE.—Population of Alabama has been as follows in the years named:

Table with columns: Year, Population. Rows for 1890, 1880, 1870.

The proportion of the colored population was 47.53% in 1880 and 45.04% in 1890. In number, blacks were 345,109 in 1850; 437,770 in 1860; 475,510 in 1870; 600,103 in 1880; and 681,431 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

ANNISTON.—{ O. Z. HENDERSON, Mayor. { P. B. BROWN, Treasurer.

Anniston is in Calhoun County. The city defaulted in the payment of interest on the bonds now outstanding. A majority of the bond holders, having united and brought suit in the United States District Court, secured a judgment against the city for the payment of the overdue coupons. The Mayor and the Chairman of the Finance Committee were appointed a committee to arrange for an adjustment on the basis of a reduction of interest, and it is stated an agreement has been reached whereby new 20-year bonds will be issued to refund the old bonds, together with the interest accrued thereon. The new bonds will bear 2% interest for the first five years, 3% for the next five years, 5% for the third five years and 6% for the remaining five years.

Table with columns: LOANS—When Due, SEWERS, SCHOOLS, CEMETERY, &c.—When Due. Rows for 6s. J&D, \$45,000 and 6s. J&D, \$100,000.

TOTAL DEBT on Mar. 1, 1899, was \$295,000. All bonds of this city are exempt from taxation.

ASSESSED VALUATION in 1899 of real estate was \$2,845,042; personal property, \$1,036,178; total, \$3,881,220; tax rate (per \$1,000) was \$16.00, of which \$11.00 for State and county tax. Property is assessed at about its full actual value.

POPULATION.—In 1890 was 9,998; in 1899 (est.), 12,000.

BESSEMER.—Sited in Jefferson County.

Table with columns: LOANS—When Due, Tax valuation, real, personal, Total valuation, Assessment about 3/4 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1899 (est.). Rows for 6s. g. A&O, \$50,000 and 6s. g. J&J, \$29,000.

BIRMINGHAM.—{ F. V. EVANS, Auditor. { GEORGE EUSTIS, Treasurer.

Birmingham is in Jefferson County. In 1899 an amendment to the State Constitution was passed permitting an increase of one-half per cent in the tax rate, the proceeds to be applied exclusively to the payment of interest on the city's bonds and for the creation of a sinking fund. Accordingly the interest (previously paid one-half in cash) has since Jan. 1, 1900, been paid in full. See CHRONICLE, Vol. 69, p. 194.

Table with columns: LOANS—When Due, SANITARY BONDS, 1887—, IMPROVEMENT BONDS (Pref.)—, PUBLIC IMPROVEMENT—, MARKET HOUSE—, SANITARY BONDS—SERIES I-IV—. Rows for 7g. J&D, \$60,000 and 6g. J 15 & J, \$150,000.

INTEREST on Sanitary bonds due in 1905 is payable in Birmingham, on all others in New York, at the Hanover National Bank. Coupons are all tax receivable.

DISBURSEMENTS.—The total disbursements for the year ending Dec. 31, 1899, were \$294,976.37 and the cash on hand at the close of that year \$38,637.17. Bills and accounts payable on that date were \$19,712.16. Total receipts for 1899 were \$309,504.88, and it is estimated that the receipts for 1900 will exceed these figures by \$43,857.95.

ASSETS.—The total assets of the city Dec. 31, 1899, were \$1,982,749.98.

BREWTON.—W. H. STRONG, Mayor.

Table with columns: COUNTY SEAT OF ESCAMBIA COUNTY, LOANS—When Due, WATER AND LIGHT BONDS—, SCHOOL BONDS—. Rows for 6s. semi an., \$15,000 and \$15,000.

INTEREST payable at Continental National Bank, New York.

CALHOUN CO.—H. B. GLOVER, Treasurer.

Table with columns: COUNTY SEAT IS JACKSONVILLE, LOANS—When Due, FUNDING BONDS—, Bonded debt Aug. 1, 1899, Tax valuation 1898. Rows for 6s. A&O, \$75,000 and \$200,000.

INTEREST is payable at the Hanover Nat. Bank of New York City

COLBERT COUNTY.—G. M. DRISDALE, Treas.

Table with columns: COUNTY SEAT IS TUSCUMBIA, LOANS—When Due, ROAD BONDS—, 6s. semi-an., \$100,000, 5s. J&D, +100,000, Bonded debt Apr. 1, '99. Rows for \$200,000.

DALLAS COUNTY.—P. G. WOOD, Prob. Judge.

Table with columns: COUNTY SEAT IS SELMA, LOANS—When Due, BRIDGE BONDS—, 4s. J&J, \$65,000, Optional, \$5,000 yrly aft. Jan. 1, '01, Total debt Apr. 1, 1900, Tax valuation, real. Rows for \$65,000 and \$200,000.

INTEREST is payable at City National Bank, Selma, Ala.

ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

Table with columns: GADSDEN IS THE COUNTY SEAT, LOANS—When Due, CURRENT EXPENSE WARTS—, 6s. A&O, \$10,000, Bonded debt Jan. 1, 1900, Floating debt. Rows for \$75,000 and \$85,000.

FLORENCE.—{ J. B. WEAKLEY, Mayor. { J. B. WHITE, Clerk.

Table with columns: COUNTY SEAT OF LAUDERDALE COUNTY, LOANS—When Due, REFUNDING BONDS—, 5s. J&J, \$100,000, Total debt Jan. 1, 1900, Tax valuation 1899. Rows for \$100,000 and \$1,720,754.

INTEREST is payable in New York at National Park Bank.

HUNTSVILLE.—{ ALFRED MOORE, Mayor. { S. S. FLETCHER, Clerk.

Table with columns: THIS IS THE COUNTY SEAT OF MADISON COUNTY, LOANS—When Due, MUNICIPAL BONDS—, WATER BONDS (1st mort.)—, 5s. F&A, \$20,000, SEWER BONDS—, 6s. J&D, \$10,000. Rows for \$42,200 and \$10,000.

INTEREST on the 5 p. e. water bonds is payable at Mechanics' National Bank, New York City.

JEFFERSON CO.—K. F. HAWKINS, Treas.

Table with columns: COUNTY SEAT IS BIRMINGHAM, LOANS—When Due, COURT HOUSE AND JAIL—, 6s. J&D, \$200,000, 6s. M&S, \$200,000, ROAD BONDS—, 6s. M&N, \$50,000, 5s. J&J, \$50,000, 6s. A&O, \$100,000, Total debt Feb. 1, '98. Rows for \$200,000 and \$625,000.



INTEREST on all the bonds is payable in New York; on 6s due 1905 and 5s due 1920 at Hanover National Bank; on 6s due 1917 at National Park Bank; on 6s due 1919 at First National Bank.

TAX FREE.—All bonds issued by this county are tax exempt.

**MADISON CO.—G. D. KINNEY, Treasurer.**

County seat is Huntsville.

LOANS—	When Due.	Total debt Jan. 1, 1900..
ROAD BONDS—		\$172,500
5s, J&J, \$50,000.....	Jan. 1, 1919	Tax valuation, real.....5,046,541
Optional after Jan. 1, 1909		Tax valuation, personal.....2,961,246
5s, J&J, \$50,000.....	Jan. 1, 1929	Total valuation 1899.....5,050,787
Optional after Jan. 1, 1919		Assessment about 2/3 actual value.
5s, \$22,500.....	1920	St. & Co. tax (per \$1,000)'99..\$13.50
5s, \$25,000.....	1925	Population in 1890 was.....38,119
Optional after 1915		Population in 1899 (est.)....55,000
5s, \$25,000.....	1935	
Optional after 1925		

TAX FREE.—All the bonds are exempt from county and city tax.

**MOBILE.—J. CURTIS BUSH, Mayor.**

Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
Funding bonds of 1881.....	4-5	J & J Jan. 1, 1906 \$2,255,787
Water and sewer bonds 1898..	4 1/2	J & J Jan. 2, 1939 750,000

PAR VALUE OF BONDS—The bonds are for \$500 each.

INTEREST is payable in New York City at the Mercantile National Bank; also in Mobile at the First National Bank. The bonds bear 4 per cent to Jan. 1, 1901; thereafter 5 per cent.

TOTAL BONDED DEBT Feb. 15, 1900, was \$2,255,787, not including the water bonds. Of the funding bonds of 1881 about \$250,000 stand better in the market than the rest because they are endorsed with the statement that they represent the purchase money for certain wharf property and are secured by a vendor's lien on said property. An Act of the Legislature requires the city to levy a tax of 3/4 of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1899 of real estate \$11,306,461, personal property, \$4,876,443; total, \$16,182,904; 1897 was \$15,716,922; for 1896, of real estate, was \$10,303,555, of personal property, \$4,252,872; total, \$14,556,427. The total tax rate (per \$1,000) for 1899 was \$17.50, including State tax \$5.50, county tax \$5.00, city tax \$6.00 and school tax \$1.00.

POPULATION—The population in 1890 was 31,076; in 1880 was 29,132; in 1870 was 32,034. In 1899 it was estimated at 45,000.

**MOBILE COUNTY.—G. E. STONE, Treasurer.**

County seat is Mobile.

LOANS—	When Due.	Tax valuation, real....
TO PAY DEBT—		\$13,244,100
8s, F&A, \$25,000.....	Feb. 1, 1909	Tax valuation, personal 7,142,487
REFUNDING—		Total valuation, 1899....20,386,587
6s, M&S, \$143,000....	Mar. 1, 1908	Assessment full value.
5s, J&D, 169,000.....	June 1, 1911	Total tax (per (\$1,000) '99..\$13.50
Total debt Feb. 6, 1899.	\$337,000	Population 1890 was.....51,587

INTEREST is payable at First National Bank of Mobile.

TAX FREE.—The county's 5 per cent bonds are exempt from taxation by special law; all others actually.

**MONTGOMERY.—** { E. B. JOSEPH, Mayor.  
C. P. HARDAWAY, Clerk.

Montgomery is the County seat of Montgomery County.

Interest has been paid promptly since the compromise in 1877.

LOANS—	When Due.	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due.	Outstand'g.
a COMPROMISE RR. BONDS—			
5s, J&J, \$468,100.....	Jan. 1, 1907	6	Jan. 1, 1907 \$500,000
b MARKET HOUSE BONDS—			
5s, J&J, \$80,950.....	July 2, 1907	4	Jan. 1, 1919 103,000
c SANITARY SEWERAGE—			
6s, J&J, \$150,000....	May 1, 1918	5	Jan. 1, 1906 400,000
d STREETS, SCHOOLS, &C.—			
6s, J&J, \$95,000.....	Jan. 1, 1921	Optional after Jan. 1, 1901.	
4 1/2s, J&J, \$55,000....	June 1, 1929		
a \$50, \$500 and \$1,000. b \$50 and \$500. c \$500 and \$1,000. d \$500 and \$1,000. e \$100 and \$500.			

INTEREST is payable in New York. Coupons are tax receivable.

TAX FREE.—All bonds issued by this city are exempt from taxation.

TOTAL BONDED DEBT Oct. 1, 1899, \$1,976,250. The city owns \$48,000 South & North Alabama RR. bonds.

ASSESSED VALUATION.—In 1898 of real estate, \$9,059,209; personal property, \$1,219,333; total, \$13,278,542. The city tax rate (per \$1,000) in 1898 was \$11.25. Total tax rate in 1896 (per \$1,000), \$21.25, including State tax, \$5.00; county tax, \$5.00; city tax proper, \$11.25. Property assessed at from 2/3 to 3/4 of its actual value.

POPULATION.—In 1890 it was 21,883, in 1880 it was 16,713; in 1897 (local estimate), 35,000.

**MONTGOMERY CO.—** { C. A. ALLEN, Clerk,  
W. D. BROWN, President  
of Board of Revenue.

County seat is Montgomery.

LOANS—	When Due.	Tax valuation, real....
COURT HOUSE BONDS—		\$13,934,558
6s, A&O, \$35,000.....	April 1, 1907	Tax valuation, pers'l.. 6,822,858
ROAD & BRIDGE BONDS—		Total valuation 1898.. 20,757,416
5s, A&O, \$300,000.....	1935	State & Co. tax (per M.) '98..\$10.00
(Total authorized issue \$300,000)		Population in 1890 was.....56,175
Bonded debt Oct. 14, '99	335,000	Population in 1880 was.....52,352
		Population in 1898 (est.)....85,000

**SELMA.—Selma is in Dallas County.**

LOANS—	When Due.	Tax valuation, real....
REFUNDING BONDS		\$2,778,715
4s, J&J, \$345,550.....	July 1, 1919	Tax valuation, personal 1,631,334
Interest payable at Selma.		Total valuation 1899... 4,410,049
Bonded debt Mch., 1900.	\$345,550	Assessment is 3/4 actual value.
Floating debt about.....	15,000	City tax (per \$1,000), '99..\$11.00
Total debt Mch. 1, 1900..	360,550	Population in 1890 was.....7,622
		Population in 1899 (est.)....15,200

TAX FREE.—All bonds are exempt from city and county tax.

**TALLADEGA.—**

Talladega is the county seat of Talladega County.

A majority of the holders of bonds of this city have agreed to accept 3 and 3 1/2 per cent interest on their bonds for five years.

LOANS—	When Due.	LOANS—	When Due.
BUILDING BONDS—		SCHOOL BONDS—	
6s, J&J, \$20,000.....	Jan. 1, 1932	7s, J&J, \$12,000.....	July 1, 1906
IMPROVEMENT BONDS—		SEWER BONDS—	
6s, J&J, \$10,000.....	Jan. 1, 1908	6g, M&N, \$35,000 g.,...	May 1, 1920
Bonded debt Feb. 1, '99.	\$77,000	Real valuation (about) ..	3,000,000
Floating debt.....	1,500	Total tax (per \$1,000), '93..	\$15.00
Total debt.....	78,500	Population in 1890 was.....	2,063
Tax valuation 1896.....	950,000	Population in 1899 (est.)....	5,000

INTEREST is payable at Nat. Park Bank New York City.

**TROY.—JOHN GAMBLE, Clerk and Treasurer.**

County seat of Pike County.

LOANS—	When Due.	WATER BONDS—	When Due.
ELECTRIC LIGHT—		6s, semi-ann., \$50,000.	Feb. 1, 1924
6s, F&A, \$20,000.....	Feb. 1, 1911	Total debt Apr. 1, 1898..	\$139,500
IMPROVEMENT BONDS—		Tax valuation, 1897.....	1,100,000
6s, J&J, \$30,000.....	Feb. 1, 1924	Real valuation (about) ..	2,500,000
RAILROAD AID—		Population 1890 was.....	3,449
5s, Mar., \$19,500....	Mar. 1, 1901	Population 1880 was.....	2,294
SCHOOL BONDS—		Population in 1898 (est.)....	4,000
6 g., M&S, \$20,000g.,	Mar. 1, 1925		

INTEREST on 6s is payable in New York; on 5s in Troy.

The railroad aid bonds are provided for by a levy and collection of special tax for that purpose.

The city owns the electric light plant, but the revenue derived from incandescent lighting does not defray expenses of running.

**ADDITIONAL STATEMENTS.**

In the table following we give statistics regarding minor civil divisions in the State of Alabama which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We also give the population according to the Census of 1890.

	Bond. Debt.	Float'g Debt.	Assessed Valuation.	Tax Rate.	Population.
	\$	\$	\$	\$	1890.
Cullman, Cullman Co.....	35,000	.....	370,830	16.50	1,017
Decatur, Morgan Co.....	*50,000	4,900	850,000	5.00	2,765
Eufaula (C.), Barbour Co....	134,050	.....	1,540,013	10.00	4,394
Gadsden (City), Etowah Co..	40,000	.....	265,000	.....	6,056
Marion (City), Perry Co.....	25,000	.....	418,685	.....	1,982
Ozark (City), Dale Co.....	20,000	.....	450,000	17.75	1,195
Sheffield, Colbert Co.....	78,900	.....	1,328,952	15.50	2,731
Tuscaloosa (City), Tusc. Co..	112,000	.....	2,000,000	.....	4,215
Union Springs, Bullock Co... 48,000	.....	.....	664,000	21.50	2,049

\* Decatur bonds contested by the city on account of irregularity of issue.

**State of Mississippi.**

ITS

**DEBT, RESOURCES, Etc.**

Organized as a Territory (Act Apr. 7 1798)	-	*Apr. 7, 1798
Admitted as a State (Act March 1 1817)	-	Dec. 10, 1817
Total area of State (square miles)	-	46,810
State Capital	-	Jackson
Governor (term exp. January 1904)	-	A. H. Longino
Secretary of State (term exp. January 1904)	-	J. L. Power
Treasurer (term expires January 1914)	-	J. R. Stowers

Legislature meets quadrennially in leap years the Tuesday after the first Monday in January, with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, "except such other matters as may be acted upon at an extraordinary session called by the Governor."

\*This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was created. In January, 1900, the State Legislature passed a bill authorizing an issue of \$1,000,000 bonds for a new State House.

HISTORY OF DEBT.—For history of the State debt of Mississippi see STATE AND CITY SUPPLEMENT of April 1894, page 170.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
State Bonds, 1886.....	6	Jan. 1, 1907 \$500,000
Do do 1880.....	4	Jan. 1, 1919 103,000
Do do 1896.....	5	Jan. 1, 1906 400,000

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Oct. 1, 1899 (including \$1,635,102 of debt for school funds, &c., on which interest alone has to be paid), was \$2,666,048, and of this amount a large proportion was held by various State funds.

The Constitution of the State interdicts the payment of the so-called "Union Bank" and "Planters' Bank" bonds.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows. The valuation of railroads, telegraphs, etc., included in total valuation, for 1899 was \$26,347,353; for 1898 it was \$25,224,507, and for 1897 it was \$24,682,876.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per \$1,000
1899	\$113,210,931	\$48,258,651	\$187,816,935	\$6.50
1898	113,210,931	47,181,205	185,616,643	6.30
1897	113,210,931	44,994,791	182,888,594	6.50
1896	.....	.....	177,312,169	6.00
1893	113,409,358	47,540,169	160,949,527	5.00
1890	116,079,457	49,767,877	165,847,334	4.00
1888	90,985,697	42,721,082	133,706,779	4.00

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

1890.....	1,289,600	1860.....	791,305	1830.....	136,621
1880.....	1,131,597	1850.....	606,526	1820.....	75,448
1870.....	827,922	1840.....	375,651	1810.....	31,306

The proportion of the colored population was 57.47 p. c. in 1880 and 57.98 p. c. in 1890. In number blacks were 310,808 in 1850; 437,404 in 1860; 444,201 in 1870; 650,291 in 1880 and 747,720 in 1890.



CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF MISSISSIPPI.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

**ADAMS CO.—JOHN F. JENKINS, Clerk.**

County seat is Natchez.  
**BRIDGE BONDS—**  
5s, \$21,500.....  
Bond, debt Feb. 10, 1900. \$225,200  
Floating debt..... 5,500  
Total debt..... 230,700  
Sinking fund..... 8,420  
Net debt Feb. 10, 1900... 222,280  
Tax valuation, real....\$3,372,967  
Tax valuation, personal 1,562,806  
Total valuation 1899... 4,935,773  
State & Co. tax (per \$1,000) \$16.00  
Population 1890 was.....26,031  
Population in 1900 (est.)...32,000

**BOLIVAR COUNTY.—**County seat is Rosedale.

**LOANS—** When Due. Tax val'n, pers'l & RR. \$1,660,171  
**RAILROAD BONDS—** Total valuation 1899... 4,157,763  
6s, May, \$150,000... May 15, 1918 State & co. tax (per M.) '99 \$16.25  
Tax valuation, real....\$2,497,592 Population 1890 was.....29,980

**COLUMBUS.—**{ COL. W. D. HUMPHRIES, Mayor.  
H. M. LANIER, City Marshal.

County seat of Lowndes County.  
The courts have decided that the bonds which were voted to the Columbus Fayette & Decatur RR., and afterward transferred to the Georgia Pacific RR. Co., are a valid debt of the city.

**LOANS—** When Due. Total debt Jan. 1, 1900.. \$98,000  
**RAILROAD AID BONDS—** Tax valuation, real.....1,565,026  
6s, F&A, \$98,000... Sept. 1, 1902 Tax valuation, personal. 461,675  
Subject to call. Total valuation 1899... 2,026,701  
Interest payable at Columbus. Assessment about 3/4 actual value.  
**WATER AND SEWER BONDS—** Total tax (per \$1,000) 1899. \$21.70  
4 1/2s, Apr., \$70,000.....1919 Population 1890 was.....4,559  
Population in 1900 (est.)...7,500

**GREENVILLE.—J. M. LEE, Clerk.**

This city is in Washington County.  
**LOANS—** When Due. Bond. debt Apr. 1, 1900.. \$302,500  
**RAILROAD AID BONDS—** Tax valuation, real.....2,283,080  
8s, Mar. 1, \$17,500... Sept. 1, 1907 Tax valu., pers. & banks 831,785  
6s, May 1, 25,000... May 1, 1908 Tax valuation, railroads.. 51,507  
6s, Feb. 10, 50,000... Feb. 10, 1915 Total valuation 1899... 3,166,372  
**REFUNDING BONDS—** Assessment 60% actual value.  
6s, J&J, \$50,000... Jan. 1, 1928 Total tax (per \$1,000) '99.. \$30.00  
**SEWER BONDS—** Population in 1890 was.... 6,658  
5s, \$65,000.....1920 Population in 1899 (est.)...11,000  
**WATER WORKS BONDS—**  
6s, \$65,000..... 1916

INTEREST on all bonds is payable in New York.  
TAX FREE.—The above-mentioned bonds are exempt from city tax.  
CITY PROPERTY.—The water works are valued at \$200,000.

**GRENADA.—A. G. BELL, Mayor.**

This town is the county seat of Grenada County.  
**LOANS—** When Due. Bonded debt Meh. 1, 1900. \$55,000  
**ELECTRIC LIGHT, WATER, LIGHT AND SEWER—** Tax valuation 1900 ..... 945,321  
6s, s-a., \$40,000..... July 1, 1916 Tax valuation about 3/4 actual value.  
6s, s-a., 15,000..... Dec. 1, 1916 Tax rate (per \$1,000) 1900. \$26.00  
All bonds subject to call in 1902 Population in 1890..... 2,416  
Interest payable at the Hanover National Bank, New York. Population in 1900 (est.) .... 3,000

**JACKSON.—OLIVER CLIFTON, Clerk.**

County seat of Hinds County and State capital.  
**LOANS—** When Due. **SCHOOL & BRIDGE BONDS—**  
**SCHOOL BONDS—** 6s, \$20,000.....1919  
6s, Jan., \$24,300..... Jan. 1, 1909 Total debt Feb. 23, 1900. \$166,800  
Subject to call after 5 years. City has no sinking fund.  
6s, \$15,000..... Aug. 1, 1917 Tax valuation, real.... \$2,446,440  
**COLORED PUBLIC SCHOOL—** Tax val'n, pers. & RR. 1,598,059  
6s, Dec., \$7,500..... Dec. 31, 1915 Total valuation 1899... 4,044,499  
Subject to call after 5 years. Assessment is 3/4 actual value.  
**SEWER BONDS—** City tax (per \$1,000) 1899. \$13.25  
5s, Apr. 1, \$99,500..... 1901-1919 City school tax (per \$1,000) \$2.75  
\$500 due yearly on Apr. 1, '01-'18 State & co. tax (per \$1,000) 11.25  
90,500 due Apr. 1, 1919. Population 1890 was..... 5,920  
Subject to call after 1904. Population 1900 about.....14,000  
INTEREST is payable at Jackson, Miss.  
TAX FREE.—All of the city's bonds are exempt from taxation.

**MCCOMB.—J. Dock HARRELL, Clerk.**

This city is in Pike County.  
**LOANS—** When Due. Assessed valuation, real. \$652,894  
**WATER WORKS BONDS—** Assess'd valuation, per'l. 197,025  
6s, \$35,000..... Oct. 5, 1918 Total valuation 1899... 849,919  
Bonded debt Meh. 2, 1900. \$44,000 Assessm't about 75% actual value.  
Floating debt..... 1,000 Tax rate (per \$1,000) '99... \$21.78  
Total debt Meh. 2, 1900... 45,000 Population in 1890 was ..... 2,383  
Population in 1899 was..... 5,650  
INTEREST is payable at McComb.

**MADISON COUNTY.—J. F. PUCHARD, Treas.**

County seat is Canton.  
**LOANS—** When Due. Tax val., per., RR. & tel. \$1,481,511  
**RAILROAD AID BONDS—** Total valuation 1899... 4,184,351  
6s, J&D, \$73,000..... June 1, 1922 Assessment about 3/5 actual value.  
(Optional after June 1, 1903.) State & Co. tax (per M.) '99.. \$13.50  
Interest is payable at Canton. Population in 1890 was..... 27,321  
Total debt Jan. 1, 1900... \$73,000 Population in 1897 (est.)... 30,000  
Tax valuation, real..... 2,702,840

**MERIDIAN.—**{ E. H. DIAL, Mayor.  
J. C. LLOYD, Clerk.

This is the county seat of Lauderdale County.  
**LOANS—** When Due. **SCHOOL HOUSE BONDS—**  
**FUNDING BONDS—** 6s, J&J, \$30,000..... Jan. 1, 1908  
4 1/2s, \$60,000..... 1910 to 1930 6s, May 1, 15,000..... May 1, 1914  
\$3,000 yearly on May 1. **SEWER BONDS—**  
**MARKET BONDS—** 6s, May 1, \$100,000... May 1, 1924  
5s, J&J, \$7,300..... Total debt Mar. 1, 1900. \$337,300  
(\$700 yearly.) Tax valuation 1898... 4,981,018  
Actual valuation 1898 7,000,000  
**PAVING BONDS—** Tax rate (per \$1,000) '98..... \$15.00  
6s, A&O, \$25,000..... Apr. 1, 1916 Population in 1890 was..... 10,624  
6s, A&O, 80,000..... Apr. 1, 1926 Population 1899 (local est.) 17,000  
6s, A&O, 20,000..... Apr. 1, 1928  
INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—W. E. MONTGOMERY, Secretary and Treasurer.

The State Legislature in Feb., 1900, passed a bill authorizing the issuance of \$250,000 certificates to be used in high-water emergency.

**LOANS—** When Due. Bond. debt Apr. 1, 1900. \$1,150,000  
**LEVEE CONSTRUCTION—** District has no sinking fund.  
6s, J&J, \$500,000.... Apr. 1, 1931 Tax valuation '97 abt. \$16,500,000  
Subject to call after Apr. 1, 1911 Assessment is 1/2 actual value.  
6s, J&J, \$200,000.... May 1, 1924 Total tax (per \$1,000) '97... \$15.00  
**REFUNDING BONDS—**  
5s, M&S, \$450,000... Mar. 1, 1924 Subject to call after 1909.

The valuation given above is on property behind the public levy and does not include anything in front on the river side.

TAX FREE. The bonds due in 1918 and 1920 are tax exempt.

**NATCHEZ.—**{ WILLIAM G. BENBROOK, Mayor.  
FRED. J. MAHER, Treas.

Natchez is the county seat of Adams County.  
**LOANS.** When Due. N. O. & N.W. RR. BONDS—  
**CITY IMP. BONDS—** 6s, May, \$320,000.... May 1, 1920  
6s, Jan., \$37,000..... in 20 years INTEREST.—Interest is payable  
Subject to call after 5 years at City Treasury.

BONDED DEBT Feb. 1, 1900, was \$357,000; floating debt, \$17,230 total debt, \$374,239.

ASSESSED VALUATION in 1899 was \$4,214,290; in 1897 of real estate was \$2,916,705; personal property, \$1,430,000; total, \$4,346,705; city tax (per \$1,000), 1899, \$17.50. Property is assessed at about 66 per cent of its actual value.

POPULATION.—In 1890 it was 10,101; in 1880 it was 7,058; in 1898 it was estimated at 14,000.

**PORT GIBSON.—MAURICE COHN, Clerk.**

This city is the county seat of Claiborne County.  
**LOANS—** When Due. Assessed valuation, real. \$357,895  
**FUNDING BONDS—** Assessed val. personal.... 366,226  
6s, \$7,960..... Total valuation 1898... 724,121  
**WATER AND ELEC. LIGHT BONDS** Assessment about 3/4 actual value.  
6s, \$23,000.... Aug. 2, 1917 City & sch. tax (per M.) 1898. \$9.25  
Bonded debt Aug. 10, '99.. \$23,000 State & Co. tax (per M.) 1898. 15.00  
Floating debt..... 7,500 Population 1890..... 1,524  
Total debt Aug. 10, 1899.. 30,500 Population 1899 (est.)..... 2,500

**SUNFLOWER CO.—J. W. WELCH, Treasurer.**

County seat is Indianola.  
**LOANS—** When Due. Total debt Mar. 1, 1900.. \$104,000  
**COURT HOUSE BONDS—** Sinking fund..... 3,000  
5s, \$20,000..... 1923 Net debt Mar. 1, 1900... 101,000  
Subject to call after 1903. Tax valuation 1899... 2,212,958  
**JAIL BONDS—** Assessment about 3/5 actual value.  
5s, Semi-annual, \$10,000 ... 1924 State & county tax (per M.) \$16.00  
Subject to call after 1924. Assessment about 1/2 actual value.  
**RAILROAD BONDS—** Population in 1890 was..... 9,384  
7s, J&J, \$74,000..... Jan. 1, 1901 Population in 1900 (est.)... 20,000

INTEREST on court house and railroad bonds payable in New York on the jail bonds in Indianola.

TAX FREE.—Bonds of this county are exempt from taxation.

SINKING FUND.—A levy of 50 cents per \$1,000 is to be made hereafter as sinking fund.

**VICKSBURG.—**{ W. L. TROWBRIDGE, Mayor.  
H. J. TROWBRIDGE, Clerk.

Vicksburg is the county seat of Warren County.  
By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to purchase of bonds at or below par.

**LOANS—** When Due. L. N. O. & T. RR. BOND INTE'EST—  
**COMPROMISE BONDS—** 5s, F&A, \$100,000 ..... 1916  
5s, F&A, \$325,650 ..... 1921 **SCHOOL BONDS—**  
Redeemable \$10,000 yearly. 5s, \$15,000 ..... 1917  
Redeemable \$1,000 yearly.

INTEREST is payable in Vicksburg. All coupons are tax-receivable.

TAX FREE.—The bonds are all exempt from taxation.

BONDED DEBT on Jan. 1, 1900, was \$425,650; floating debt, \$80,879; total debt, \$506,529.

ASSESSED VALUATION in 1899 of real estate was \$4,333,775; of personal property, \$1,580,034; total, \$5,913,809; total tax rate (per \$1,000), \$20.00. Property is assessed at 2/3 of its actual value.

POPULATION in 1890 was 13,373; in 1880 was 11,814; in 1870 was 12,443. The population in 1897 is estimated at 16,000.

**WASHINGTON CO.—H. MILLER, Treasurer.**

County seat is Greenville.  
**LOANS—** When Due. County has no floating debt.  
**COURT HOUSE BONDS—** Tax valuation, real.... \$4,509,135  
7s, Feb. 1, \$100,000... June 1, 1911 Tax valuation, per. & rr. 2,424,064  
**FUNDING BONDS—** Total valuation 1899... 6,933,499  
7s, J&J, \$22,500..... July 2, 1914 Assessment about 1/3 actual value.  
Subject to call after July 2, 1904 State & Co. tax (per M.) '99. \$14.00  
**RAILROAD BONDS—** Population in 1890 was.... 40,414  
6s, Feb. 10, \$100,000... Mar. 6, 1915 Population in 1880 was.... 25,367  
Bonded debt Aug. 1, '99.. \$222,500 Population in 1895 (est.)... 43,000  
Principal of all the county's bonds is payable in gold.

INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE.—The above bonds are exempt from county tax.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in Mississippi not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Popul'n. 1890.
Coahoma County.....	\$80,000	.....	\$3,484,732	.....	13,342
Hinds County.....	180,000	.....	8,701,384	6.00	59,279
Starkville, Oktibbeha Co. 45,200	.....	.....	592,000	11.75	*1,900
West Point, Clay Co. .... 77,000	.....	.....	800,000	.....	2,762

\* Estimated 1899.



# State of Louisiana.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Mch. 26, 1804\*) - Oct. 1, 1804  
 Admitted as a State (Act Feb. 20, 1811) - April 30, 1812  
 Total area of State square miles) - - - - - 48,720  
 State Capitol, - - - - - Baton Rouge  
 Governor (term exp. 3d Mon. May 1900) - Murphy J. Foster  
 Sec. of State (term exp. 3d Mon. May 1900) - John T. Michel  
 Treasurer (term exp. 3d Mon. May 1900) - A. V. Fournet

Legislature meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

\*Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been confined to the period of one year from October 1, 1804, "and to the end of the next session of Congress which may happen thereafter."

**HISTORY OF DEBT.**—For history of the State debt of Louisiana see STATE AND CITY SUPPLEMENT of April 1894, pages, 171 and 172.

Debt on which the State is paying interest is about as follows:

NAME OR PURPOSE,	Interest.		Principal.	
	P. Ct. Payable.	When Due.	When Due.	Outstand'g.
Consol. 7 per cent bonds of 1874, stamped 4 per cent....	4s	J & J Jan. 1, 1914		\$12,300
New bonds (act. of '92).....	4s	J & J Jan. 1, 1914		10,763,800
Consolidated (constitutional) bonds of 1880.....	4s	J & J Jan. 1, 1914		101,700

**DEBT LIMITATIONS STATE, AND MUNICIPAL.**—For debt limitations under the Constitution adopted May 12, 1898, see editorial columns of the State and City SUPPLEMENT for October, 1898. The limitation for municipalities is 10 per cent upon the assessed value of the property of the municipal corporation, parish or drainage district.

**PAR VALUE OF BONDS.**—The consolidated 7s, stamped 4 per cent are for \$100, \$500 and \$1,000. The Constitutional bonds for \$5, etc. See CHRONICLE, Vol. 68, p. 987.

**INTEREST** is payable by Winslow, Lanier & Co., New York City and by Louisiana National Bank, New Orleans.

**FISCAL AGENTS.**—The fiscal agents of the State are the New Orleans Nat. B'k, the Louisiana Nat. B'k and the Hibernia Nat. B'k at New Orleans, and the Bank of Baton Rouge at Baton Rouge.

**TOTAL DEBT.**—The subjoined statement shows Louisiana's total bonded debt on April 1, 1899.

	April 1, 1899.
Total bonded debt bearing interest.....	\$10,877,800
<i>Floating Debt</i> —	
Baby bonds and certificates (act of 1880) exclusive of coupons.....	914,397

The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No interest has been paid on them since January, 1885, but provision has been made to pay the principal of the bonds at not more than 50 p. c.—See CHRONICLE, Vol. 68, p. 987.

In September, 1889, it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but \$373,600 consols so issued (\$303,600 being consols of 1874 and \$70,000 Constitutional bonds) are still outstanding. The State considers them "null and void," and they are therefore not included in the amount outstanding above. There are also \$421,935 fraudulently issued baby bonds outstanding.

There are moreover old bonds not recognized, and hence not fundable, amounting to \$3,953,000. These include New Orleans Mobile & Texas 8 per cent bonds, endorsed, \$875,000; 8 per cent State bonds issued to said road, \$2,500,000; 8 per cent bonds issued to the N. O. Mobile & Chattanooga RR. \$70,000; 7-30 per cent bonds issued to the Mississippi & Mexican Gulf Ship Canal Co. \$260,000, etc., etc.

**ASSESSED VALUATION.**—The assessed valuation is estimated at about 37 per cent of the actual value. The State tax (per \$1,000) for 1898 was \$6.00:

Years.	Total Assessed Valuation.	Years.	Total Assessed Valuation.
1899.....	\$267,723,052	1885.....	\$212,725,564
1898.....	261,545,868	1875.....	195,904,419
1897.....	259,798,213	1870.....	253,371,890
1896.....	251,911,316	1860.....	435,787,265
1895.....	249,621,419	1850.....	233,998,764
1890.....	234,350,791		

**POPULATION OF STATE.**—The population of Louisiana has been as follows in the years named:

1890.....	1,118,587	1860.....	708,002	1830.....	215,529
1880.....	939,946	1850.....	517,762	1820.....	152,923
1870.....	726,915	1840.....	352,411	1810.....	76,556

For 1896 the population is estimated at 1,250,000. The proportion of the colored population was 50.32 p. c. in 1890 against 51.46 p. c. in 1880. In number blacks were 562,893 in 1890; 483,655 in 1880; 364,210 in 1870; 350,373 in 1860; 262,271 in 1850.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF LOUISIANA.

### ATCHAFALAYA BASIN LEVEE DIST.

A. D. BARROW, Secretary. Port Allen, Post Office.

An agreement has been made with New York parties to refund the bonded debt on the optional date with an issue of 50-year 5s. The bonds will be subject to call \$100,000 yearly after 40 years. See CHRONICLE Vol. 68, p. 145.

LOANS—	When Due.	6s,.....	\$65,000.....
CONSTRUCTION BONDS—			
6s, A&O, \$850,000.....	1910		Assessed valuation '99. \$13,000,000
(Subject to call Oct. 8, 1900.)			Actual value about... 20,000,000
			Levee tax (per \$1,000) '99. \$10.00

District contains ten parishes. In addition to the levee taxes the District receives annually \$47,855 from the acreage tax of 2½ cents per acre and about \$50,000 from a tax on produce.

INTEREST payable at the office of the State Auditor, Baton Rouge

### BATON ROUGE.—M. CHAMBERS, Treasurer.

Capital of the State and county seat of East Baton Rouge County.

LOANS—	When Due.	Tax valuation, real.....	1,600,000
IMPROVEMENT BONDS—		Tax valuation, personal.....	\$501,970
4s, J&J, \$64,000.....	July 1, 1939	Total valuation 1897.....	2,101,970
Subject to call, \$4,516 66 yearly after 1909.		Total valuation 1899.....	2,200,000
Bonded debt Mar. 1, 1900.....	\$202,900	Assessment about 2% actual value.	
Floating debt.....	24,392	Total tax (per \$1,000) 1898.....	\$26.00
Total debt Aug. 1, 1899....	26,292	Population 1890 was.....	10,478
		Population 1890 (est.).....	15,000

### FRANKLIN.—L. B. TARLETON, Mayor.

County seat of St. Mary Parish.

LOANS—	When Due.	Total debt Sept., 1898....	\$25,000
WATER WORKS BONDS—		Tax valuation 1898.....	450,000
6s, J&J, \$25,000.....	July 1, 1907	Real valuation.....	1,300,000
ELECTRIC LIGHT BONDS—		Population in 1890 was.....	2,127
6s, ....., \$8,000.....	1900 to 1909	Population in 1898 (est.).....	3,000
	Due part yearly.		

### LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS—	When Due.	Int. payable Whitney Nat. Bk., N.O.—	
CONSTRUCTION & MAINT.—		Assessed valuation '95.....	\$8,463,495
6s, J&J, \$275,000.....	1903-1913	Tax rate (per \$1,000).....	\$10.00

This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.

### LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, } Board of Commissioners.  
 N. H. NUNEZ, Secretary, }

LOANS—	When Due.	Assessed valuation—	
CONSTRUCTION & MAINT.—		St. Bernard Parish.....	\$1,080,342
6s, M&N, \$100,000.....	Dec. 1, 1912	Plaquemines Parish (east bank).....	570,136
Subject to call 10 yearly after 1902		Total valuation 1896.....	1,650,478
Interest payable at State Treasury, Baton Rouge.		Population in '90 was abt..	10,326

### MONROE.—A. A. FORSYTHE, Mayor.

County seat of Ouachita Parish.

LOANS—	When Due.	Total debt Mar. 1, 1900..	\$95,000
GENERAL IMPROVEM'T BONDS—		Tax valuation, 1899.....	1,981,000
5s, J&D, \$95,000.....	1900 to 1939	Assessment about 1/2 actual value.	
Various amounts due y'rly June 1.		Population in 1890 was.....	3,256
All subject to call June 1, 1924.		Population in 1899 (est.)....	7,500

### NEW ORLEANS. } PAUL CAPDEVILLE, Mayor. } WILLIAM S. DOUGLAS, Compt'r.

New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and up to July 1, 1899, the city had issued 4 per cent 50-year bonds to the amount of \$9,008,500, thus enabling it to pay all its maturing loans and all those upon which it had option. The amendment provides that the interest tax collected in excess of requirements shall be divided between city schools and city improvements. The new Louisiana Constitution, in effect May 12, 1898, confirms these arrangements. On June 6, 1899, the city voted a special tax of 2½ mills for water, sewer and drainage purposes, intended to provide for an issue of from 12 to 16 millions bonds. As this requires an amendment to the State Constitution, the Legislature, in special session, passed a bill for its submission to a vote of the people of the State at the election to be held April 17, 1900.

LOANS—	When Due.	LOANS—	When Due
CARROLTON BOND—		GOLD BONDS, D. S. & G. S.—	
8s, ....., \$50.....	Nov. 1, 1902	7s, J&J, \$117,000.....	July 1, 1922
CONSTITUTIONAL BONDS—		PREMIUM BONDS, 1875—	
4s, J&J, \$9,008,500 ..	July 1, 1942	5s, J&J, \$4,937,940.....	As drawn
FLOATING DEBT BONDS.—		STREET IMPROVEMENTS, '71, Q.—	
4s.....\$220,000.....	Oct. 1, 1948	7-3s, F&A, \$10,000...Feb. 1, 1911	

INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City.

**TOTAL DEBT.**—The subjoined statement shows New Orleans's debt on the dates named.

	Jan. 1, 1900.	July 1, '99.	Jan. 1, '99.	Jan. 1, '98.
Total bonded debt.....	14,293,490	14,360,470	14,420,330	14,444,390
Floating debt.....	263,225	591,878	411,193	783,579

**PREMIUM BONDS.**—The premium bonds (\$20 each) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15, 1875. They also get a premium if they happen to draw a prize, 2,352 prizes aggregating \$100,000 being distributed yearly among the drawn bonds. From 1892 to 1895 inclusive 21,000 bonds (par value \$420,000) were paid each year, in two instalments of 10,500 bonds each, on January 15 and July 15; since 1895 bonds to the number of 10,000 are paid semi-annually—20,000 bonds annually. There are two drawings to determine the bonds payable July 15 in each year, and they take place January 31 and April 15 next preceding. The drawings to determine the bonds payable January 15 take place July 31 and October 15.

The drawings to determine which bonds shall receive prizes (ranging from \$20 to \$5,000) occur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest.

### ASSESSED VALUATION, TAX RATE, Etc.—

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Rate of Tax p. \$1,000.
1899.....	\$103,000,000	\$38,000,000	\$141,000,000	.....
1898.....	102,316,105	36,874,678	139,190,783	\$27.00
1897.....	102,025,922	38,797,559	140,823,481	27.00
1895.....	98,597,760	42,056,715	140,654,475	26.80
1890.....	87,625,430	44,289,627	131,915,057	20.20
1885.....	86,149,320	37,778,273	123,927,593	25.40
1881.....	73,288,955	24,063,450	97,352,405	17.84
1870.....	116,056,581	23,791,623	139,848,204	26.25

Tax rate in 1898 includes: State tax, \$6.00; county tax (levee), \$1.00; city tax, \$20.00. In 1899 city tax was \$20.00; special tax, \$2.00.

**POPULATION.**—In 1890 population was 242,039; in 1880 it was 216,090; in 1870 it was 191,418. Population in 1898 (est.) 275,000.

### NEW ORLEANS DRAINAGE DIST.—A. SCHREIBER, Sec.

The district is authorized to issue \$1,500,000 of bonds.

5s, M&N \$1,450,000...May 1, 1937, subject to call after Nov. 1, 1899.

### SHREVEPORT.—R. N. MCKELLAR, Mayor.

N. B. MURFF, Comptroller.

Shreveport is the county seat of Caddo County.

LOANS—	Interest.	When Due.	Outstand'g
NAME AND PURPOSE.	Rate. Payable.		
Funding.....	5 J&J	Jan. 1, 1916	\$157,500
Street paving.....	5 Jan. 1	Jan. 1, 1919	40,000



**BONDED DEBT** on Jan. 1, 1899, was \$197,500; sinking funds \$32,000; making the total net debt, \$165,500.

**TAX FREE**—All bonds of this city are exempt from taxation.

**ASSESSED VALUATION** in 1897 of real estate was \$2,797,720; personal property \$937,800; total valuation \$3,735,520; the total tax rate for 1897 (including State tax \$6, parish or county tax \$14 and city tax \$18.50) was \$38.50 per \$1,000. The assessment is about 30 per cent of the actual value.

**POPULATION** in 1890 was 11,979; in 1898 (est.) 20,000.

**LEVEE DISTRICTS.**

The bonded debt and also the amount of bonds authorized for the levee districts named is as follows:

DISTRICT—	Bonds Authorized.	Bonds Outstanding.
Bossier Levee District.....	\$250,000	\$199,100
Buras Levee District.....	35,000	25,000
Caddo Levee District.....	200,000	199,800
Fifth Louisiana Levee District.....	500,000	460,000
Orleans Levee District.....		270,000
Pontchartrain Levee District.....	1,000,000	786,000
Red River, Atchafalaya and Bayou Boeuf Levee District.....	250,000	250,000
Tensas Basin Levee District.....	150,000	83,000

**State of Arkansas.**

ITS  
**DEBT, RESOURCES, ETC.**

Organized as a Territory (Act of March 2, 1819) - July 4, 1819  
 Admitted as a State (Act of June 15, 1836) - June 15, 1836  
 Total area of State (square miles) - - - - 53,850  
 State Capital - - - - - Little Rock  
 Governor (term expires Jan. 1901) - - Daniel W. Jones  
 Secretary of State (term exp. Jan. 1901) - - Alex. C. Hull  
 Treasurer (term expires Jan. 1901) - - Thomas E. Little

Legislature meets biennially in odd years on the 2d Monday in January, and sessions are limited to 60 days, unless by a two-thirds vote of the members a longer time is decided on.

**HISTORY OF DEBT.**—For history of the Arkansas State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 173. By Act of Congress approved April 29, 1898, a compromise was effected between the United States and the State. In accordance with the terms of this settlement the United States authorities on May 27, 1898, delivered to the State Arkansas bonds and coupons amounting to \$1,505,160, and carrying besides a large sum of overdue interest. This operation wiped out the entire debt of the United States against the State except \$160,000, which has since been reduced to \$105,000, and this latter is the amount of bonds now held by the United States.

**REFUNDING.**—Under the Legislative Act of 1899 the entire debt (except that due the United States) is being refunded by an issue of 3 per cent 30-year bonds, denominations \$500 and \$1,000.

Up to Aug. 18, 1899, \$1,222,500 new bonds had been exchanged for the holdings of the Permanent School Fund (including the Sixteenth Section fund) and for the holdings of private parties and the Arkansas Industrial University. Of this total only \$45,000, principal and interest, represents the amount of the bonds held by individuals which had been funded up to that date.

The funding bonds of 1875 ("Loughboroughs") re-issued since 1885 had all been refunded under this Act before August 18, 1899. Since then all but \$17,000 of the blue-numbered non-Holfords of 1869 have been refunded and all but \$9,000 of the red-numbered non-Holfords of 1870.

Under notice of the Governor all bonds not exchanged must be presented before May 8, 1900.

The \$160,000 of bonds held by the United States at the time of settlement were to be paid off, one-half on or before Sept. 1, 1900, and the other half Sept. 1, 1901. Up to April 1, 1900, \$55,000 had been paid, leaving \$105,000 outstanding.

**TOTAL DEBT, ETC.**—The following statement shows the debt of the State as it stood prior to the refunding of the recognized debt under the Act of 1899. In 1898, under a compromise made by Act of Congress, as noted above, a large amount of bonds and coupons held by the United States was delivered up, which accounts for the reduction shown October 1, 1898.

	Oct. 1, '98.	Oct. 1, '96.	Oct. 1, '94.	Oct. 1, '90.
Total bonded debt.....	\$882,000	\$1,576,000	\$1,805,000	\$2,092,100
Overdue interest.....	683,580	2,642,752	3,018,022	2,884,897
Total debt.....	\$1,565,580	\$4,218,752	\$4,823,022	\$4,976,997

In addition to the above indebtedness there was outstanding on Oct. 1, 1898, State scrip to the amount of \$375,264 and sinking fund notes \$105,022, making the total State indebtedness \$2,045,866. All this scrip was called for payment Aug. 1, 1899, (to be barred if not presented for payment within six months), and the amount so barred on Feb. 1, 1900, was about \$374,000. The bonded debt on Oct. 1, '98, was held as follows: by the United States \$160,000 principal, \$2,400 interest; permanent school fund, \$275,000 principal, \$193,785 interest; Sixteenth Section fund, \$338,000 principal, \$318,450 interest; Arkansas Industrial University, \$42,000 principal, \$44,970 interest; individual investors, \$67,000 principal, \$123,975 interest.

**DEBT NOT RECOGNIZED, HOLFORDS, ETC.**—A summary of the unrecognized debt appears below. To aid in distinguishing the Holfords from the valid bonds of the State it should be said that under the act of April 6, 1869, two series of funding bonds were issued. One was dated July 1, 1869, and numbered from 1 to 1,000, inclusive. All of this series are printed in blue ink and are non-Holfords—in other words, are recognized obligations. The second series were dated January 1, 1870, numbered from 1 to 2,050, inclusive, and are printed in red ink. Of this series numbers 491 to 1,860, both inclusive, are the Holfords which constitute part of the unrecognized debt. The unrecognized debt is as follows:

NAME AND PURPOSE.	Interest.		Principal.	
	P. C. Payable.	When Due.	Outstand'g.	
Holford funding bonds of 1870.	6 J & J	Jan. 1, 1900	\$1,370,000	
Levee bonds.....	7 J & J	1900	1,986,773	
Little Rock & Fort Smith RR....	7 A & O	1900	1,000,000	
Memphis & Little Rock RR.....	7 A & O	1899	1,200,000	
Little R'k Pine-Blf. & N. O. RR.	7 A & O	1900	1,200,000	
Miss. Ouachita & Red River RR.	7 A & O	1900	600,000	
Arkansas Central RR.....	7 A & O	Apr. 1, 1900	1,350,000	

**ASSESSED VALUATION.**—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate. per \$1000.
1899.....	\$119,980,700	\$59,191,298	\$179,171,998	\$5.50
1897.....	117,873,253	59,552,873	177,426,126	4.75
1895.....			173,758,764	.....
1893.....	100,809,742	72,716,742	173,526,484	5.00
1892.....	102,449,430	72,379,406	174,828,836	.....
1890 (est.)..			185,000,000	5.00
1889.....	108,407,462	64,001,035	172,408,497	5.00
1886.....	85,750,633	54,152,058	139,902,691	.....
1876.....	61,892,881	39,971,308	101,864,189	10.00
1870.....	63,102,304	31,426,539	94,528,843	.....
1860.....	63,254,740	116,956,590	180,211,330	.....

**POPULATION.**—The population has been as follows; in 1900 (estimated) 1,420,000:

1890.....	1,128,179	1860.....	435,450	1830.....	30,388
1880.....	802,525	1850.....	209,897	1820.....	14,255
1870.....	434,471	1840.....	97,574	1810.....	1,062

The proportion of the colored population was 27.59% in 1890 against 26.25% in 1880. In numbers blacks were 311,227 in 1890; 210,666 in 1880; 122,169 in 1870; 111,259 in 1860; 47,708 in 1850.

**CITIES, COUNTIES AND TOWNS**  
IN THE  
**STATE OF ARKANSAS.**

**BENTONVILLE.**—County seat of Benton County.

LOANS—	When Due.	Tax valuation, personal..
WATER WORKS BONDS—		\$250,000
6s, .....	\$27,000.....1902-1917	Total valuation 1898..... 517,000
Total debt Mar. 1, 1900..	\$27,000	Total tax (per \$1,000), 1898..\$17.50
Tax valuation, real.....	267,000	Population in 1890 was.....1,677
		Population in 1897 (est.)....2,200

**CHICOT COUNTY.**—County seat is Lake Village.

LOANS—	When Due.	Tax valuation, real.....
COUNTY BONDS—		\$992,536
.....	\$200,000.....	Tax valuation, personal. 266,771
Total debt (last returns)	\$200,000	Total valuation 1897....1,259,307
		Population 1890 was.....11,419

**HELENA.**—{JOS. C. BARLOW, Mayor.  
 {J. O. BAGWELL, City Clerk.  
 This is the county seat of Phillips County.

LOANS—	Interest.	Principal.	When Due.	Outstand'g.
NAME AND PURPOSE.	P. Ct. Payable.		July 1, 1904	\$158,350
Compromise Funding Bonds..	6 J & J			
do do	5 J & J			12,000

**INTEREST** is payable at the National Park Bank, New York City.

**TOTAL BONDED DEBT** on January 1, 1900, was \$170,350.

**ASSESSED VALUATION** in 1897 of real estate was \$1,290,420—personal property, \$412,067; total, \$1,702,487; City tax rate (per \$1,000), \$12.00; school tax, \$5.00; State tax, \$5.00; county tax, \$7.00; total (1898), \$29.00. In addition to the foregoing, part of the real estate is liable for a levee tax of \$14 per \$1,000. Real estate is assessed at "about 1/3 its actual value."

**POPULATION** in 1890 was 5,189; in 1898 (estimated) 7,000.

**JEFFERSON CO.**—J. Y. SAUNDERS, Treas.

County seat is Pine Bluff.

Bonded debt Mar. 1, 1900..	\$59,000	Total valuation 1899..	\$7,620,000
Floating debt.....	10,000	Assessment about 1/2 actual value.	
Sinking fund.....	3,000	State & co. tax (per M.) '99..	\$20.50
Net debt Mar. 1, 1900.....	66,000	Population in 1890 was.....	40,881
Tax valuation, real.....	4,945,000	Population in 1900 (est.)....	52,000
Tax valuation, personal..	2,675,000		

**LEE COUNTY.**—W. COTTER, Clerk.

County seat is Marianna.

LOANS—	When Due.	Tax valuation, person'l..	
REFUNDING BONDS—		\$699,460	
5s, F&A, \$60,000.....	Aug. 1, 1915	Total valuation 1898....	2,520,010;
Bonded debt Feb. 1, '99..	\$60,000	Assessment about 1/2 actual value.	
Floating debt.....	13,000	State tax (per \$1,000).....	\$4.75
Total debt Feb. 1, 1899..	73,000	County tax (per \$1,000)....	6.00
Sinking fund.....	3,500	Population 1890 was.....	18,886
Tax valuation, real.....	1,320,550	Population 1880 was.....	13,288
		Population 1899 (est.)....	22,000

**INTEREST** is payable at the National Bank of Commerce, New York.

**LITTLE ROCK.**—{J. A. WOODSON, Mayor.  
 {W. R. DULEY, City Clerk.

This is the capital of the State and the county seat of Pulaski County.

LOANS—	When Due.	Tax valuation, real....	
REFUNDING BONDS 1889—		\$10,055,749	
5s, Aug., \$117,500.....	July 1, 1909	Tax valuation, personal..	3,691,725
Interest is payable by City Treas.		Total valuation 1898....	13,747,474
Bonded debt Jan. 1, '98..	\$118,500	Assessment about 1/2 actual value.	
Judgment debt.....	63,768	State tax (per \$1,000) '98....	\$4.75
Floating debt.....	67,896	County tax (per \$1,000) '98.	7.25
Total debt.....	250,164	City tax (per \$1,000) '98....	6.00
Cash on hand.....	7,335	Average school tax '98.....	5.00
Net debt Jan. 1, 1898....	242,829	Population in 1890 was.....	25,874
		Population in 1898 (est.)....	40,000

The city has a sinking fund and each year purchases about \$5,000 of the above-mentioned bond issue of 1889.

**PHILLIPS CO.**—JAS. C. REMBERT, Clerk.

County seat is Helena.

LOANS—	When Due.	Total valuation 1898..	
REFUNDING BONDS—		\$3,831,503	
5s, M&N.....	\$100,000 20 years	Assessment about 1/2 actual value.	
Bonded debt Feb. 1, '99..	100,000	Total tax per \$1,000 '98....	\$16.75
Tax valuation, real.....	2,918,282	Population 1890 was.....	25,341
Tax valuation, personal..	913,221	Population in 1899 (est.)....	30,000

**INTEREST** is payable in New York City. Bonds are tax exempt.

**PULASKI CO.**—CHAS. F. MARTIN, Clerk.

County seat is Little Rock. The floating debt given below consists principally of warrants issued in payment for a bridge across the Arkansas River, built in 1897 at a cost of \$377,762, payable \$25,000 annually.

LOANS—	When Due.	Tax valuation, person'l..	
COUNTY BONDS—		\$3,456,905	
6s, July, \$345,000.....	1907 to 1917	Total valuation 1898....	15,256,905
Floating debt.....	\$311,000	Assessment about 1/2 actual value.	
Total debt Aug. 1, 1899	656,359	State & co. tax (per M) '98....	\$12.00
Tax valuation, real.....	11,800,000	Population 1890 was.....	47,329
		Population 1898 (est.)....	65,000

Property is assessed at about one-third of its actual value.

**INTEREST** is payable at Union Trust Co., New York City



**SEARCY COUNTY.—**

County seat is Marshall. County has no bonded debt.  
 Float'g debt Mar. 1, 1898. \$35,000 Assessment same as actual value.  
 Tax valuation, real.....550,564 Total tax (per \$1,000) 1897..\$9.75  
 Tax valuation, personal...415,555 Population in 1890 was.....9,664  
 Total valuation 1897.....966,119 Population in 1898 (est.)...11,000

**WASHINGTON CO.—R. O. HANNAH, Co. Judge**

County seat is Fayetteville.  
**LOANS—** *When Due.* Tax valuation, person'l. \$1,516,305  
**UNIVERSITY BONDS—** Total valuation 1899... 4,505,469  
 8s, J&J, \$100,000.....Jan. 1, 1902 Assessment is 2<sub>5</sub> actual value.  
 Total debt Jan. 1, 1900.. \$100,000 Total tax (per \$1,000) '99...\$12.00  
 Sinking funds..... 100,000 Population 1890 was.....32,024  
 Tax valuation, real.....2,989,164 Population in 1899 (est.)...45,000  
**INTEREST** is payable at Union Trust Co., New York.

**Territory of Oklahoma.**

ITS  
 DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 2, 1890) - May 2, 1890  
 Total area of Territory (square miles) - - - - 39,000  
 Territorial Capital - - - - - Guthrie  
 Governor (term expires May 12, 1901) - - C. M. Barnes  
 Secretary (term expires June 7, 1901) - Wm. M. Jenkins  
 Treasurer, - - - - - Frank M. Thompson  
 Auditor - - - - - S. N. Hopkins

Legislature meets biennially in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.

NAME AND PURPOSE.	Interest.		Principal.
	P. Ct. Payable.	When Due.	
School bonds.....	6	30 years.	\$48,000

The bonds were issued for the erection of the Territorial University, Territorial Normal School and Agricultural and Mechanical College.

**TOTAL DEBT.**—The bonded debt of the Territory on July 1, 1899, was \$48,000; floating debt (warrants) \$290,036; total debt, \$338,036.

**ASSESSED VALUATION** for 1899 was \$42,982,414; tax rate (per \$1,000) was \$5.20. Property is assessed at about 50 per cent of its actual value.

**POPULATION.**—The population of the Territory in 1890 was 61,834. The last census, taken in 1894, showed a population of 212,000. According to an official estimate the population had increased in 1898 to 311,400.

CITIES, COUNTIES AND TOWNS  
 IN THE  
 TERRITORY OF OKLAHOMA.

**CLEVELAND CO.—D. B. WYNNE, Clerk.**

County seat is Norman.  
**LOANS—** *When Due.* Total debt Feb. 1, 1900.. \$76,500  
 6s, A&O, \$23,500 g...1916 to 1925 Sinking fund..... 3,500  
**REFUNDING BONDS—** Net debt Feb. 1, 1900..... 73,000  
 5s, ....., \$45,000 . . . 1920 to 1929 Tax valuation 1899.....1,775,142  
 \$4,500 due yearly on Aug. 1. Real valuation (about)..5,000,000  
**UNIVERSITY BUILDING BONDS—** State & Co. tax (p. \$1,000)'99..\$22.20  
 5s, J&J, \$8,000.....July 1, 1911 Population in 1900 (est.)....16,500

**GARFIELD CO.—County seat is Enid.**

**LOANS.** *When Due.* Tax valuation 1899....\$2,027,914  
**FUNDING BONDS—** Real valuation (about).30,000,000  
 6s, A. & O. \$30,000... Apr. 25, 1916 State & co. tax (per M.) '99..\$29.20  
 (\$3,000 due yrly) to Apr. 25, 1925 Population in 1898 was.....16,228  
 Bonded debt Jan. 1, 1900. \$46,000

**INTEREST** on the funding bonds is paid by the Western National Bank of New York City.

**GUTHRIE.—CHAS. J. LAUX, City Clerk.**

Guthrie is in Logan County.  
**LOANS—** *When Due.* Sinking fund..... \$6,601  
**REFUNDING BONDS—** Net debt Jan. 1, 1900.... 74,216  
 6s, ....., \$20,000..... Tax valuation 1899.....1,750,400  
**WATER WORKS BONDS—** Assessment about 2<sub>5</sub> actual value.  
 7s, M&N, +50,000.....May 1, 1912 City tax (per \$1,000), '99...\$12.00  
 Bonded debt Jan. 1, 1900...\$70,000 Population in 1890 was..... 2,788  
 Floating debt..... 10,817 Population in 1900 (est.)...12,000

**LOGAN COUNTY—F. RITTENBUSCH, Treas'r.**

County seat is Guthrie.  
**LOANS—** *When Due.* Net debt July 1, 1899... \$151,398  
**REFUNDING BONDS—** Tax valuation 1899.....4,131,921  
 5s, J&J, \$80,000.....July 1, 1919 Assessment about 2<sub>5</sub> actual value.  
 Optional July 1, 1909. State & Co. tax (per M.) '99..\$15.20  
 Total debt July, 1899....\$158,398 Population in 1899 (est.)...24,000  
 Sinking fund..... 7,000

**OKLAHOMA CITY.—G. W. SPENCER, Clerk.**

This city is the county seat of the county of the same name.  
**LOANS—** *When Due.* Sinking fund..... \$2,500  
 7s, M&S, \$17,500..... Net debt Feb. 1, 1900... 96,000  
 6s, F&A, 50,000.....1906 to 1915 Tax valuation 1899.... 1,775,745  
 6s, J&D, 31,000.....1917 to 1926 Real valuation (about). 6,000,000  
**SCHOOL BONDS—** City tax (per \$1,000) '99...\$10.50  
 6s, J&J, \$45,500.....Jan. 1, 1914 Population in 1890 was..... 4,151  
 Int. at Chemical Nat. Bk., N.Y. City. Population in 1900 (est.)...15,000  
 Total debt Feb. 1, 1900...\$98,500

**INTEREST** on the 7s is payable at the Seaboard National Bank, New York; on the 6s at the Western National Bank, New York.

**OKLAHOMA COUNTY.—**

County seat is Oklahoma City.  
**LOANS—** *When Due.* **REFUNDING BONDS—**  
 6s, J&J, \$35,000.....Dec., 1904 5s, ....., \$77,600.....1920 1929  
 Subject to call at any time. Bond. debt July 1, 1899. \$136,900  
 ....., about \$15,000.....1926 Tax valuation 1899 .... 4,421,699  
 Subject to call at any time. Assessment is 2<sub>5</sub> actual value.  
**COURT HOUSE BONDS—** State & Co. tax (per M., '99)\$14.20  
 5s, ....., \$22,000.....1920-1929 Population in 1894 was.... 20,523  
 Population in 1898 was.... 20,324

**INTEREST** on the bonds due in 1904 is payable at the Chemical National Bank, New York.

**ADDITIONAL STATEMENTS.**

We give below the bonded debt, assessed valuations and tax rate for 1899 and population for 1898 for all counties in the Territory reporting a debt of over \$10,000, and which are not included among the foregoing detailed returns.

Counties—	Bonded Debt.	Assessed Valuation.	Co. Tax per \$1,000.	Populat'n, 1898.
Beaver.....	\$17,500	\$1,341,267	\$9.20	2,548
Blaine.....	38,000	505,711	39.00	8,527
Canadian.....	58,500	4,356,858	21.00	18,336
Custer.....	40,500	1,051,638	28.00	6,482
Grant.....	29,000	1,820,615	26.70	14,319
Kay.....	35,000	2,194,097	12.00	18,000
Kingfisher.....	35,000	2,086,002	17.50	16,044
Lincoln.....	67,000	1,835,070	20.70	21,884
Noble.....	35,000	1,576,576	21.50	10,421
Pawnee.....	32,000	2,000,000	20.50	10,795
Payne.....	78,000	2,300,000	12.50	17,386
Pottawatomie.....	51,500	1,784,448	22.00	22,594
Washita.....	15,500	892,953	19.00	9,468
Woods.....	47,200	2,321,394	20.70	24,414
Woodward.....	25,000	1,883,864	19.50	4,206

  

Indebtedness of other places—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Popul'n 1898.
El Reno, Canadian County.....	\$17,300	\$.....	\$966,817	6,000
El Reno School District.....	35,000	.....	1,041,497	6,500
Norman, Cleveland County.....	1,600	.....	543,100	3,000
Perry, Noble County.....	20,000	22,000	379,589	3,200

**State of Texas.**

ITS  
 DEBT, RESOURCES, ETC.

Admitted as a State (Act March 1, 1845) - - December 29, 1845  
 Total area of State (square miles) - - - - 265,780  
 State Capital - - - - - Austin  
 Governor (till 2d Tu. after 1st Mon. Jan. '01). Joseph D. Sayers  
 Secretary of State (term exp. with Governor), D. H. Hardy  
 Treasurer (2d Tues. after 1st Mon. Jan. '01), John W. Robbins  
 Comptroller, - - - - - R. W. Finley  
 Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to 30 days at \$5 per day and \$2 per day thereafter without limit.

**HISTORY OF DEBT.**—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, pages 174 and 175.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct. Payable.	When Due.	When Due.	Outstand'g.
Floating debt bonds, 1874, gold	7g J & J	Jan. 1, 1904	Jan. 1, 1904	\$288,000
Frontier defense, 1870, gold..	7g M & S	Aug. 5, 1910	Aug. 5, 1910	298,000
do do refunding..	5 M & S	1919	1919	201,000
Redemption State debt, 1876, g.	6g J & J	July 6, 1906	July 6, 1906	1,647,000
Retiring outstanding bonds, 1879.....	5 J & J	July 1, 1909	July 1, 1909	1,068,900
Refunding bonds 1893.....	5 J & J	Optional.	Optional.	152,000
do do 1893.....	4 J & J	1933	1933	334,500

**PAR VALUE OF BONDS.**—The 5 per cent bonds for retiring outstanding bonds are \$100 and multiples; the other bonds are nearly all \$1,000 each.

**INTEREST** is payable in New York and at the State treasury.

**TOTAL DEBT, ETC.**—The subjoined statement shows the State's total debt on each of the dates indicated.

	Sept. 1, '99.	Sept. 1, '98.	Sept. 1, '97.
Total bonded debt.....	\$3,989,445	\$3,992,030	\$3,992,030
Of which held in State funds...	3,261,200	3,254,040	3,245,040
Leaving amount outstand'g..	\$728,245	\$737,990	\$746,990

**ASSESSED VALUATION.**—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	Real Estate.	Pers. Prop.	Total.	Taxp. \$1,000
1899.....	\$887,847,100	.....	\$887,847,100	\$3.80
1898.....	\$575,065,505	\$279,553,860	\$854,619,365	3.80
1897.....	585,224,536	269,670,239	854,894,775	3.80
1896.....	587,560,471	262,748,775	850,309,246	3.80
1895.....	599,127,433	261,783,134	860,910,567	2.50
1893.....	607,941,700	278,233,695	886,175,395	.....
1890.....	499,522,828	282,589,055	782,111,883	3.25
1885.....	375,890,594	245,121,395	621,011,989	2.25
1880.....	197,167,630	114,303,106	311,470,736	.....
1874.....	149,793,361	94,717,197	244,510,558	.....

\* Valuation for 1899 includes franchise valuations to the amount of \$38,138,070, not heretofore taxed.

**MUNICIPAL AND COUNTY BOND LAW.**—A State law approved in 1893 has done much to widen the market for new Texas municipal loans. At present before any bond can be issued by a municipality or county it must receive the certificate of the Attorney General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 178.

Where the fact is known to us we have marked with a star (\*) in the returns below the issues put out prior to the enactment of the above law.

A law went into effect Aug. 26, 1899, compelling counties and incorporated towns and cities to submit propositions for the issuance of



bonds (all except "funding bonds issued or to be issued of any valid outstanding bonds of said county, town or city;" also excepting bond issues for less than \$2,000, when "issued for the purpose of repairing buildings or structures, for the building of which bonds are allowed to be issued,") to a vote of the qualified taxpayers before the issue can be submitted to the Attorney-General for approval as required by the law of 1893—V. 69, p. 569.

POPULATION.—The population of Texas has been as follows: 1890.....2,235,523 | 1870.....818,579 | 1850.....212,592 1880.....1,591,749 | 1860.....604,215

Of the total population in 1890 492,837 were blacks, which compares with 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,558 in 1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1890 being only 22.01 per cent, against 24.71 per cent in 1880 and larger percentages in previous decades.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TEXAS.

NOTE.—For statements not given in alphabetical order, see "Additional Statements" at the end of this State.

AUSTIN.—JNO. D. McCALL, JOHN O. JOHNSON, Treasurer. This is the capital of the State and the county seat of Travis County. \$40,000 of street-improvement bonds issued in 1884 are in litigation. See CHRONICLE, Vol. 69, p. 1. The January interest on the water and light bonds was not paid when due. See CHRONICLE, V. 70, p. 46.

Table with columns: Loans—When Due, Refunding Bonds—When Due, School Bonds—When Due. Includes entries for School Bonds, Refunding Bonds, and Water and Light Gold.

PAR VALUE OF BONDS.—Most of the bonds are \$1,000 each. INTEREST on water and light bonds is payable at the Nat. City Bank New York City. Interest on other bonds in New York and Austin.

TOTAL BONDED DEBT Aug. 1, 1899, was \$1,620,000; sinking fund, \$18,320; not debt, \$1,601,680. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about 2/3 actual value) has been as follows in the years indicated.

Table with columns: Years, Real, Personal, Total, Tax Rate per \$1,000. Shows assessed valuation from 1894 to 1899.

Tax rate (per \$1,000) in 1898 included city tax proper \$15.70. School tax, \$3.33 1/3; in 1899 city tax was \$19.70, school tax \$3.33 1/3.

POPULATION in 1890 was 14,575; in 1899 (est.) 27,000.

BEAUMONT.—R. D. SIMONTON, Treasurer. County seat of Jefferson County.

Table with columns: Loans—When Due, School Bonds—When Due, Sewerage Bonds—When Due. Includes entries for Water Works & Pav. Bonds, School Bonds, and Sewerage Bonds.

BELL COUNTY.—W. L. WILSON, Treasurer. Belton is the county seat.

Table with columns: Loans—When Due, Refunding Bonds—When Due. Includes entries for Bridge Bonds, Court House Bonds, and Refunding Bonds.

INTEREST payable at the St. Louis National Bank, St. Louis.

BEXAR CO.—FRANK McC. NEWTON, Clerk. JOHN W. TOBIN, Treasurer. The county seat is San Antonio.

Table with columns: Loans—When Due, Jail Bonds—When Due, Refunding Bonds—When Due. Includes entries for Bridge Bonds, Jail Bonds, and Refunding Bonds.

INTEREST on the Mex. Gulf RR. subsidy bonds is payable at San Antonio; on all other loans at San Antonio and New York.

BRAZORIA CO.—E. M. CREWS, Clerk. County seat is Angleton.

Table with columns: Loans—When Due, Jail Bonds—When Due. Includes entries for Court House Bonds, Road and Bridge Bonds, and Jail Bonds.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.

OPTIONAL.—The road and bridge bonds due April 10, 1913, are subject to call at the option of the county; the court house bonds are subject to call after five years from date of issue.

COLORADO CO.—J. J. MANSFIELD, Co. Judge. County seat is Columbus.

Table with columns: Loans—When Due, Refunding Bridge Bonds—When Due. Includes entries for Bridge Bonds and Refunding Bridge Bonds.

CORPUS CHRISTI.—Corpus Christi is in Nueces Co. Bonds all issued under new municipal law.

Table with columns: Loans—When Due, Refunding Water Works Bonds—When Due. Includes entries for Refunding Water Works Bonds and Refunding Court House and Jail Bonds.

TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—J. H. WOODS, Mayor. County seat of Navarro County.

Table with columns: Loans—When Due, a Street Improvement Bonds—When Due. Includes entries for City Hall Bonds, Sewer Bonds, School Bonds, and Street Improvement Bonds.

INTEREST on all the bonds is payable in New York.

CORYELL CO.—W. B. WOODWARD, Clerk. Gatesville is the county seat.

Table with columns: Loans—When Due, Court House & Jail Bonds—When Due. Includes entries for Court House & Jail Bonds and Sewerage Bonds.

DALLAS.—JOHN H. TRAYLOR, Mayor. C. G. MORGAN, Auditor. This is the county seat of Dallas County. Preparations have been made to refund \$100,000 of general improvement bonds and \$100,000 of water works bonds of 1882. See CHRONICLE V. 69, p. 351.

Table with columns: Loans—When Due, Refunding Bonds—When Due, Water Supply—When Due. Includes entries for Funding Bonds, Sewerage Improvement Gold Bonds, Street Improvement Bonds, Texas & Pacific RR. 1874, and Water Supply.

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Laclede Bank, St. Louis, Mo.; on the street improvement 5s due in 1928 and 1929 and the sewerage improvement due in 1920, at the Seaboard National Bank, New York; on all other bonds by the New York Security & Trust Company.

TOTAL DEBT, ETC.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

Table with columns: Aug. 10, '99, Feb. 15, '99, Aug. 15, '98. Shows bonded debt, floating debt, total debt, and sinking fund cash assets.

The city owns property valued at \$1,500,000.

DEBT LIMITATION.—The bonded debt of the city of Dallas is limited to \$2,000,000 by special act of the State Legislature, effective Aug. 26, 1899.

WATER WORKS.—In the year 1898 the revenue from water works was \$69,795.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Shows assessed valuation from 1898 to 1899.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.



**POPULATION.**—In 1890 population was 38,067; in 1880 it was 10,358. The estimated population of 1895 was 65,000, which included several adjacent suburbs recently annexed.

**DALLAS COUNTY.**—Ed. PRATHER, Treas.

County seat is Dallas. Bonds all issued under new municipal bond law.

LOANS—	When Due.	Tax valuation 1899
COURT HOUSE BONDS—(Ref.)—		\$32,439,690
5s, A&O, \$200,000	Apr. 10, 1906	Assessment abt. 1/3 to 1/2 act. value.
3s, , , , , 37,000	.....1919	State tax (per \$1,000) '99.... \$3'80
		County tax (per \$1,000)..... 5'00
		Population in 1890 was.....67,042
Total debt Mar. 1, 1900.	\$237,000	Population in 1898 (est.)...100,000

Eight thousand dollars of the county's bonds are owned by the permanent school fund.  
**INTEREST** is payable in New York.  
**OPTIONAL.**—One hundred thousand dollars of the county's bonds are optional after 1900 and \$100,000 after 1905.

**DENISON.**—

This city is in Grayson County.

LOANS—	When Due.	Total debt Nov. 25, 1899.
FUNDING BONDS 1884 & 1894—		\$212,000
6s, J&J, \$30,000	.....1904	Sinking fund..... 36,534
5s, J&J, 25,000	.....1914	Net debt Nov. 25, 1899.. 175,466
SCHOOL BONDS 1888 & 1892—		Tax valuation 1896.....4,500,000
6s, J&J, \$15,000	.....1904	Assessment about 1/2 actual value.
5s, J&J, 32,000	.....1920	Total tax (per \$1,000) 1896.\$23'10
SEWER BONDS 1890 & 1892—		Population in 1890 was. ...10,958
5s, J&J, \$60,000	.....1920	Population in 1880 was.....3,975
5s, J&J, 25,000	.....1922	Population in 1898 (est.)... 17,500
STREET IMPROV. BONDS 1892—		
5s, J&J, \$25,000	.....1922	

This city has no water debt but pays a hydrant rental of \$2,456 25 per quarter. The corporation owns property valued at about \$450,000.

**INTEREST** is payable by the Ninth National Bank of New York City  
**OPTIONAL.**—The funding bonds of 1894 are subject to call 1904.  
**TAX EXEMPT.**—All bonds are free from taxation.

**DENTON CO.**—W. T. BAILEY, Treasurer.

Denton is the county seat. \$15,000 of the court-house bonds will be called for payment June 1, 1900.

LOANS—	When Due.	Bonded debt Feb. 10, 1900
COURT HOUSE BONDS—		\$159,892
5s, A&O, \$90,000	June 1, 1935	Sinking fund..... 22,292
(Subject to call after 1900.)		Net debt Feb. 10, 1900.. 137,600
5s, A&O, \$25,000	Aug. 10, 1936	Assessed valuation, real. 5,414,205
(Subject to call after 1906.)		Total valuation 1899.....8,037,618
5s, A&O, \$32,000	Feb. 10, 1937	Assessment about 1/2 actual value.
(Subject to call after 1907.)		State and co. tax (per M) '99.\$9'40
6s, jail bonds*	..... \$392	Population in 1890 was...21,289
6s, bridge bonds*	..... 12,500	Population in 1900 (est.)...31,000

**INTEREST** on all bonds payable at the office of the State Treasurer. Interest on bonds maturing 1935 will also be paid at the National Park Bank, New York City, and on those maturing in 1937 at the National Bank of Dallas.

**DE WITT CO.**—H. E. DAHLMAN, Treasurer.

County seat is Cuero. \$7,000 of the court-house bonds will be called for payment May 2, 1900.

LOANS—	When Due.	LOANS—	When Due.
COURT HOUSE BONDS—		BRIDGE BONDS—	
6s, A&O, \$30,000	May, 1935	6s, ..... \$9,385*	.....
Subject to call after 1900.		Total debt Feb. 15, 1900.	\$99,385
6s, ..... \$10,000	Jan., 1936	Sinking fund..... 8,500	
Subject to call after 1901.		Net debt Feb. 15, 1900	.....90,885
5s, ..... \$22,000	Aug., 1936	Tax valuation 1899.....6,341,941	
Subject to call after 1901.		Assessment about 1/2 actual value.	
REFUNDING BONDS—		Tax rate (per \$1,000) 1899..\$8'47	
5s, ..... \$28,000	.....1940	Population in 1890 was.....14,307	
Subject to call 1905.		Population in 1900 (est.)...15,000	

**INTEREST** on Court House bonds is payable at New York City and Austin, Tex.; on remaining bonds at Cuero.

**EL PASO.**—{ JOSEPH MAGOFFIN, Mayor.

This is the county seat of El Paso County.

LOANS—	When Due.	LOANS—	When Due.
SEWER BONDS—		SCHOOL & FUND'G BONDS—Con.	
7s, J&J, \$10,000*	July 1, 1907	5s, F&A, \$30,000	Feb. 1, 1929
6s, J&J, 15,000	July 1, 1938	Subject to call after Feb. 1, 1914	
Subject to call after July 1, 1913		WATER COMPROMISE BONDS—	
5s, F&A, \$2,000	Feb. 1, 1930	5s, Feb. 1, \$11,000	Feb. 1, 1919
Subject to call Feb. 1, 1920.		Subject to call after Feb. 1, 1909	
CITY HALL AND JAIL BONDS—		Bonded debt Jan. 25, 1900.	\$156,000
6s, J&J, \$30,000	July 1, 1938	Sinking fund..... 13,613	
Subject to call July 1, 1913		Net debt Jan. 25, 1900.. 132,387	
5s, F&A, \$10,000	Feb. 1, 1929	Interest payable at New York.	
Subject to call after Feb. 1, 1914.		Tax valuation 1899.....\$6,062,302	
5s, F&A, \$10,000	Feb. 1, 1930	Assessment about 3/4 actual value.	
Subject to call Feb. 1, 1920.		Population in 1890 was.....10,338	
SCHOOL AND FUNDING BONDS—		Population in 1900 (est.)...23,000	
6s, A&O, \$50,000*	Apl. 1, 1920		

**EL PASO CO.**—PARK W. PITMAN, Clerk.

County seat is El Paso.

LOANS—	When Due.	Total debt
JAIL BONDS—		\$230,997
5s, ..... \$10,000*	.....1938	Cash assets..... 11,220
REFUNDING COURT H. BONDS—		Net debt Sept. 1, 1899.. 229,776
5s, ..... \$78,000	.....1938	Tax valuation 1899.....1,236,681
5s, ..... 49,000	.....1939	Assessment at nearly full value.
Interest payable at Austin.		State & Co. tax (per M.) '99.\$10'00
Bonded debt Sept. 1, '99.	\$137,600	Population in 1890 was.....15,678
Floating debt.....	93,397	Population in 1880 was..... 3,845
		Population in 1898 (about) 30,000

**FANNIN CO.**—M. C. SADLER, Treasurer.

County seat is Bonham.

LOANS—	When Due.	Total valuation 1899.
COURT HOUSE BONDS—		\$10,516,355
5s&6s, Apr. 10, \$36,000*	Apr. 10, '04	Assessment about 1/2 actual value.
ROAD AND BRIDGE BONDS—		State tax (per \$1,000) 1899..\$3'80
6s, Apr. 10, \$156*	Part yearly.	County tax (per \$1,000) 1899 7'70
Total debt Mar. 1, 1900.	\$36,456	Population in 1890 was.....38,709
		Population 1899 (about).....55,000

**OPTIONAL.**—All of the county's bonds are optional after ten years.  
**BONDS.**—The Fannin County permanent school fund owns all of above listed bonds.

**FAYETTE CO.**—R. T. BRADSHAW, Treasurer.

County seat is La Grange.

LOANS—	When Due.	Total debt Feb. 1, 1899.
ROAD AND BRIDGE BONDS—		\$158,122
5s, Apr. 10, \$41,500*	Apr. 10, 1902	Sinking fund..... 23,492
5s, Apr. 10, 10,000*	Apr. 10, 1904	Net debt Feb. 1, 1899 ... 134,630
5s, Apr. 10, 11,000*	Apr. 10, 1906	Tax valuation 1899.....8,414,460
5s, Oct. 10, 13,000	Oct. 10, 1938	Assessment about 1/2 actual value.
Subject to call after 1908.		State & Co. tax (p.\$1,000)'99.\$8'80
REFUNDING BONDS 1895.		Population in 1890 was.....31,481
5s, A&O, \$75,000	May 15, 1935	Population in 1880 was.....27,996
Subject to call after May 15, 1905		Population, 1899 (est.), over 40,000
Interest payable in New York.		

All bonds except the \$75,000 of refunding bonds are tax exempt. The road and bridge bonds are all owned and held by the Permanent School Fund of Fayette County and are non-negotiable.

**FORT WORTH.**—{ B. B. PADDOCK, Mayor.

This city is the county seat of Tarrant County. The validity of some of the city bonds was the subject of litigation, but a recent decision of the Court of Civil Appeals confirms their legality. See Vol. 66, p. 775 and Vol. 67, p. 1072. The city failed to pay its interest due in September and November, 1899 (see V. 60, p. 711), but in January, 1900, paid all arrears.

LOANS—	When Due.	b SEWER BONDS
FUNDING & IMP. BONDS—		5, M&N, \$125,000*
5s, J&J, \$275,000*	Jan. 1, 1920	STREET AND SEWER BONDS—
6s, J&J, 175,000*	Jan. 1, 1922	7s, M&S, \$96,000*
HIGH SCHOOL—		.....Sept., 1904
5s, J&J, \$90,000*	Jan. 1, 1920	GENERAL IMPROVEMENT—
REDEMPTION BONDS—		5 M&S, \$300,000*
6s, M&N, \$158,000*	May 1, 1923	.....Mch. 1, 1921
Subject to call after May 1, 1903		b WATER BONDS—
		5, M&N, \$100,000*
		.....May 1, 1920
		6, F&A, 650,000*
		.....Feb. 1, 1922
		7s, J&J, 150,000*
		.....Jan. 1, 1903

**PAR.**—Recent loans have been issued in \$1,000 pieces.  
**INTEREST** is payable in New York City.

**GOLD BONDS.**—All bonds are payable in gold  
**TOTAL DEBT, ETC.**—The city's bonded debt on Feb. 1, 1900, was \$2,119,000; sinking fund, investment and cash, \$200,000; net debt, \$1,919,000; water debt (included in the above total), \$800,000. The city owns property valued in 1896 at \$1,153,357.

**DEBT LIMITATION.**—The city's debt is limited by the city's charter of April 1, 1899 to 5 per cent on the taxable values.

**ASSESSED VALUATION.**—The city's assessed valuation (which is 90 per cent of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Valuation.	Tax Rate per \$1,000.
1899.....	\$11,119,470	\$4,310,790	\$15,430,260	\$25'30
1898.....	11,131,895	3,967,825	15,099,720	25'30
1897.....	15,790,000	.....	.....	15'00
1894.....	15,239,230	4,864,738	20,103,968	15'50
1892.....	14,023,103	7,837,225	21,860,388	21'75
1890.....	16,502,625	4,804,160	21,306,785	20'55
1889.....	11,243,727	4,715,143	15,958,870	21'55

The tax rate in 1899 includes city tax proper, \$12'50; county tax, \$6'50; State tax, \$2'00; school tax, State \$1'80, city \$2'50; total, \$25'30.

**POPULATION.**—In 1890 it was 23,076—as returned by the city enumerator, 30,000; in 1880 it was 6,663; in 1900 (estimated), 40,000.

**GAINESVILLE.**—W. W. HOWETH, Mayor.

This is the county seat of Cooke County.

LOANS—	When Due.	LOANS—	When Due.
FUNDING BONDS—		STREET IMP. BONDS—	
6s, A&O, \$5,000	Mar. 1, 1906	6s, A&O, \$26,500	Oct. 1, 1940
Subject to call at any time.		Subject to call after Oct. 1, 1910	
IMPROVEMENT BONDS—		6s, J&J, \$10,000	July, 1934
6s, Aug. 1, \$3,000	Aug., 1901	Subject to call after July, 1904	
to Aug., 1903		Interest is payable in St. Louis Mo., and Gainesville, Tex.	
SCHOOL BONDS—		Bonded debt June 1, 1899.	\$90,500
6s, J&J, \$25,000	Jan. 1, 1942	Total valuation 1898.....	3,462,220
Subject to call after Jan. 1, 1912		Assessment is 3/4 actual value.	
REFUNDING SCHOOL BONDS—		City tax (per \$1,000) 1898..\$11'50	
5s, ..... \$17,000	Oct. 1, 1938	Population in 1880 was.....	2,667
SEWERAGE & STREET IMP.—		Population in 1890 was.....	6,594
6s, A&O, \$7,000	Apr. 1, 1919	Population in 1897 (est.)...12,000	
Subject to call after Apr. 1, 1903			

**OPTIONAL.**—All bonds are subject to call in from 5 to 20 years.

**GALVESTON.**—{ W. C. JONES, Mayor.

Galveston is the county seat of Galveston County. The \$300,000 sewer bonds are in litigation and are not included in the total debt.

LOANS—	When Due.	PURCHASE BLOCK 321—
FUNDING BONDS—		8s, M&S, \$7,000
5s, M&N, \$200,000	.....1905-1915	(\$3,500 due each year.)
5s, A&O, 200,000	Oct. 1, 1937	WATER, STR., IMP. & CITY HALL
Subject to call after Oct. 1, 1917		BONDS—
LIMITED DEBT BONDS 1881—		5s, ..... \$660,000*
5s, ..... \$1,300,000*	.....1921-1927	.....1928-1936
LIMITED DEBT BONDS 1891—		5s, ..... 58,000
5s, ..... \$1,195,000	.....1932-1936	.....1936
		SCHOOL HOUSE BONDS—
		5s, ..... \$25,000
		.....1937
		SEWERAGE BONDS—
		5s, F&A, \$300,000
		.....Aug. 1, 1939

\* Issued prior to municipal bond law of 1893.

**PAR VALUE OF BONDS.**—The limited debt bonds are \$100 and multiples thereof.  
**INTEREST** is payable in New York and Galveston. All coupons are tax receivable.

**TOTAL DEBT, ETC.**—The subjoined statement shows Galveston's total bonded debt, including the water debt, the floating debt, etc.

	Jan. 22, 1900.	Jan. 1, '99.	Feb. 28, '98.	Feb. 28, '97.
Total bonded debt.....	\$3,648,500	\$3,652,000	\$3,647,500	\$3,426,000
Floating debt.....	88,146	79,179	82,154	198,970
Total debt.....	\$3,636,646	\$3,731,129	\$3,729,654	\$3,624,970
sinking fund, &c.....	1,037,553	923,787	773,107	686,153

Net debt, less cash in various funds....\$2,699,093 \$2,807,342 \$2,852,217 \$2,860,713

In addition to the sinking fund, as given above, the city owned in 1899 \$560,000 of wharf company stock and \$30,000 of City Railroads stock (the income of both pledged to secure its Limited Debt 5 per cent bonds), a water works plant valued at about \$1,550,000, an electric-light plant, etc., etc., the total value of its public property being \$3,261,000.

The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds.

**DEBT LIMITATION.**—The city can issue bonds only with legislative authority and is forbidden to make loans for railroad aid.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.



ASSESSED VALUATION.—The city's assessed valuation "for real estate 60 p. c. and personal property 40 p. c.," and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Ass'd Valuation, City Tax per \$1,000. Rows for years 1898, 1897, 1895, 1890, 1881.

The total tax rate (per \$1,000) in 1898 was \$29.50, including, State tax, \$3.80; county tax, \$3.00; city tax, \$15.70 and school tax, \$2.00.

POPULATION in 1890 was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. Population in 1899 (estimated), 60,000.

GALVESTON CO.—JAS. S. WATERS, Treas.

County seat is Galveston.

Table with 3 columns: LOANS—When Due., Total debt Mar. 1, 1900., Sinking fund. Rows include Bridge Bonds, Court House & Jail Bonds, Gulf Col. & S. Fe RR., Bonded debt, Coupons and interest due, Floating debt.

INTEREST on the 6 per cent bonds is payable at New York or Galveston; on the 5 per cent bonds at Galveston.

GOLIAD CO.—EMIL BERGMAN, County Treas.

County seat is Goliad.

Table with 3 columns: LOANS—When Due., REF'D'G COURT H. BONDS—, Total debt Apr. 1, 1900., Total valuation 1899., Assessment about 1/2 actual value. Rows include Bridge Bonds, Court House Bonds, Population in 1890 and 1899.

INTEREST on the Court House bonds is payable at Austin, Tex., and at the Hanover National Bank, New York City; on the bridge bonds at Austin; on both issues at Goliad, also.

OPTIONAL.—All bridge bonds are subject to call at the option of the county; Court House bonds optional \$2,000 yearly 1901 to 1908, balance after 1909.

GONZALES CO.—County seat is Gonzales.

Table with 3 columns: LOANS—When Due., REF'D'G COURT H. BONDS—, Interest is payable at Gonzales. Rows include Bridge Bonds, Optional bonds, Jail Bonds, Population in 1890 and 1898.

GREENVILLE.—D. W. H. TAYLOR, Treas.

This city is in Hunt County.

Table with 3 columns: LOANS—When Due., ENGINE-HOUSE AND CITY HALL—, WATER-WORKS BONDS—, SCHOOL BONDS—, ELECTRIC LIGHT BONDS—. Rows include various bond types and population data.

HARRIS COUNTY.—JOHN FARMER, Treas.

County seat is Houston.

Table with 3 columns: LOANS—Amount., Bonded debt Feb. 1, 1900., Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Real value about, City tax rate, Population in 1890 and 1899.

INTEREST on the jail bonds is payable at the Chemical National Bank, New York, on all other bonds in Austin.

HARRISON CO.—R. P. LITTLEJOHN, Treas'r.

County seat is Marshall.

Table with 3 columns: LOANS—When Due., Total debt Aug. 17, '99, Sinking fund, Net debt Aug. 17, 1899, Tax valuation 1899, Assessment about 1/2 actual value, State & co. tax, Population in 1890 and 1899.

INTEREST and sinking fund payments on compromise railroad bonds are made by State Comptroller.

OPTIONAL.—All bonds are subject to call.

TAX FREE.—The bonds are all exempt from taxation.

HILLSBORO.—{ F. QUICKENSTEDT, Mayor. W. M. WILLIAMS, Treasurer.

Hillsboro is in Hill County.

Table with 3 columns: LOANS—When Due., Total debt Feb. 1, 1900., Sinking fund, Net debt Feb. 1, 1900., Water debt (included), Tax valuation, personal, Tax valuation, total, Assessment about 3/4 actual value, City tax, Population in 1890 and 1900.

HOUSTON.—{ S. H. BRASHEAR, Mayor. W. M. BAUGH, Secretary.

This city is in Harris County.

Table with 3 columns: LOANS—When Due., LOANS—When Due., PAVING & SEWER BONDS—, COMPROMISE BONDS—, CONSOLIDATED BONDS—, FUNDING BONDS—, PAVING AND SEWER BONDS—. Rows include various bond types and population data.

GOLD—All bonds, according to a city official, are payable in gold.

INTEREST on the compromise 5s and 6s and on the paving and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

TOTAL BONDED DEBT Feb. 3, 1900, was \$2,648,800; floating debt, \$33,893; total debt, \$2,682,693.

ASSESSED VALUATION (about 3/5 actual value) in 1899 was \$25,141,369; city tax (per \$1,000) in 1899 was \$20.00.

POPULATION in 1890 was 27,557; in 1900, estimated, 65,000.

JONES COUNTY.—G. W. CASTLES, Treasurer.

County seat is Anson. The validity of the funding bonds has been questioned.

Table with 3 columns: LOANS—When Due., BONDING DEBT JUNE, 1899., Tax valuation 1899., Assessment same as actual value, State & co. tax, Population 1890 and 1897.

OPTIONAL.—Bonds are all subject to call at any time.

INTEREST on the funding bonds is payable in Houston; on the bridge bonds in Austin; on all other bonds in St. Louis, Mo.

KNOX COUNTY.—County seat is Benjamin.

Table with 3 columns: LOANS—When Due., REFUNDING BONDS—, Tax valuation 1899., State & co. tax, Population in 1890 and 1897.

Total debt Apr. 1, 1899...\$59,500

LAMAR CO.—FRANK D. MALLORY, Treas.

County seat is Paris. Bonds all issued under municipal bond law of 1893.

Table with 3 columns: LOANS—When Due., Total valuation 1899., Tax valuation, real, Tax valuation, pers'l., Total valuation 1898., Assessment about 2/3 actual val., State tax, County tax, Population in 1890 and 1898.

MATAGORDA CO.—D. P. MOORE, Treasurer.

Table with 3 columns: Bay City is the county seat. Bonded debt Aug. 14, '99, Floating debt, Total debt, Sinking fund assets, Net debt Aug. 14, 1899, Total valuation 1899, Assessed valuation, per l.

McKINNEY.—J. M. PEARSON, Mayor.

This city is the county seat of Collin County.

Table with 3 columns: LOANS—When Due., BONDING DEBT FEB. 1, 1900, Sinking fund, Net debt Feb. 1, 1900, Assessed valuation '99, Assessment about 3/4 actual value, City tax rate, Population in 1890 and 1900.

INTEREST on water bonds payable at National Bank of Republic, New York; on the school bonds in New York and on the railroad bonds in McKinney.

McLENNAN CO.—F. W. BURGER, Treasurer.

County seat is Waco. An election will be held Apr. 28, 1900, to vote on the question of issuing \$250,000 court-house and jail bonds and \$100,000 bridge bonds.

Table with 3 columns: LOANS—Amt. Outstg., Floating debt, Total debt Mar. 1, 1899, County funds, Tax valuation 1899, Stat. & Co. tax, Population in 1890 and 1895.

MILAM COUNTY.—

Cameron is the county seat. Bonds are all held by the county school fund.

Table with 3 columns: LOANS—Amt. Outstg., Tax valuation 1899, State & Co. tax, Population in 1890 and 1898.

NUECES CO.—H. E. LUTER, Co. Clerk.

County seat is Corpus Christi.

Table with 3 columns: LOANS—Amount., Sinking fund, Net debt Feb. 2, 1900, Total valuation 1899, Assessment about 3/4 actual value, State & Co. tax, Population in 1890 and 1899.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.



PALESTINE.—{ A. L. BOWERS, Mayor. } L. GOOCH, Treasurer.

Palestine is the county seat of Anderson County. LOANS— When Due. 5s, M&N, \$12,000..... 1936 Subject to call after 1906. CITY HALL AND PRISON BONDS— 5s, \$24,000 Nov. 1, 1938 Bonded debt 1899..... \$70,000 Total valuation, 1898...2,326,390 Assessment about 3/4 actual value. CITY SCHOOL TAX (p. M.) '96... \$11'00 Population in 1890 was... 5,838 Population in 1897 (est.)...10,600 INTEREST on the 6 per cent bonds is payable in Palestine; on the 5s in New York City.

PARIS.—{ J. C. GIBBONS, Mayor. } SION S. RECORD, Secretary.

This is the county seat of Lamar County. The city owns property valued at \$188,000. LOANS— When Due. CITY PRISON & FIRE DEP.— 6s, J&J, \$10,000 Nov. 10, 1938 Subject to call after Nov. 10, 1898 FUNDING BONDS— 6s, J & J, \$5,000..... 20,000 STREET IMPROVEMENT— 5s, J&J, \$50,000 Oct. 1, 1929 Subject to call after Oct. 1, 1909 5s, J&J, \$25,000 June 2, 1930 CITY DEBT BONDS— 6s, J&J, \$10,000 Feb. 1, 1912 Subject to call after Feb. 1, 1902 WATER WORKS BONDS— 6s, J&J, \$60,000 Apr. 1, 1937 Subject to call after Apr. 1, 1912 6s, J&J, \$23,000 Oct. 15, 1937 Subject to call after Oct. 15, 1912 5s, J&J, \$65,000 Jan., 1938 Total debt June 1, 1898. \$210,000 Sinking Fund..... 12,639 Net debt June 1, 1898 .. 245,361 Water debt (incl'd above) 148,000 Tax valuation 1898..... 4,380,787 Assessment about 3/5 actual value. Tax rate (per \$1,000) '96. \$19'70 Population in 1890 was..... 8,254 INTEREST is payable at the Fourth National Bank, New York City on January and July 10.

RED RIVER CO.—J G. WRIGHT, Clerk.

County seat is Clarksville. LOANS— When Due. JAIL BONDS— 6s, \$11,500 Aug. 10, 1903 \$3,000 Mar. 2, 1904; \$2,500 May 13, 1904; \$3,000 June 13, 1905; \$3,000 Apr. 10, 1906.) BRIDGE BONDS— 6s, \$9,000 Aug. 5, 1909 Total debt Aug. 1, 1899... \$40,500 Sink. fds. and cash in treas. 3,500 Tax valuation 1899..... 4,735,557 Assessment about 1/2 actual value. State & Co. tax (per M.) '99. \$10'30 Population 1890 was..... 21,452 Population 1880 was..... 17,194 Population in 1899 (est.)...35,000 OPTIONAL.—All the loans are subject to call before maturity. INTEREST is payable partly in St. Louis, Austin and Paris.

RUNNELS COUNTY.—County seat is Ballinger.

LOANS— When Due. BRIDGE BONDS— 6s, A&O, \$34,500.....1925 COURT HOUSE BONDS— 6s, \$35,500.....1915 JAIL BONDS— 6s, \$9,000.....1901 Total debt June, 1899.. \$79,000 Tax valuation 1899.....2,937,150 State & Co. tax (per M.) '99.. \$7'80 Population 1890 was.....3,193 Population in 1898 (est.)...4,000 INTEREST on bridge bonds due in 1910 (now in litigation) is payable at the St. Louis Nat. Bank; on court house bonds, in Austin, Tex.

SAN ANTONIO.—{ MARSHALL HICKS, Mayor. } W. W. JOHNSON, City Clerk.

This is the county seat of Bexar Co. The bonded debt on Sept. 1, 1899, was \$1,971,000 and the floating debt \$90,000. For details of bonds, valuations, etc., see STATE AND CITY SUPPLEMENT for Oct., 1899.

SHERMAN.—{ A. A. FIELDER, Mayor. } E. M. KEARNEY, Secretary.

Sherman is the county seat of Grayson County. LOANS— When Due. TEXAS & PACIFIC RY.— 8s, Feb. 12, \$9,000 Feb. 12, 1904 HOUSTON & TEXAS CENTRAL REF'D'G BONDS— 6s, A&O, \$19,000.....1912 (\$1,500 payable yearly.) FUNDING BONDS— 6s, M&O, \$31,000.....1930 (\$1,000 payable yearly.) IMPROVEMENT BONDS— 6s, M&N, \$20,000 Nov. 1, 1932 Subject to call after 1902 LOANS— When Due. IMPROVEMENT BONDS (Con.)— 6s, J&J, \$4,000 Jan. 15, 1934 Subject to call after 1914 6s, A&O, \$18,000.....1935 (\$500 payable yearly.) 5s, F&A, \$39,000 Feb. 1, 1939 \$1,000 payable yearly. WATER WORKS BONDS— 6s, A&O, \$59,000 July, 1936 Subject to call in 1906.

INTEREST on the water bonds is payable at the National Bank of the Republic, New York City; on the Texas & Pacific railroad bonds by State Comptroller at Austin; on all other bonds at the National Park Bank, New York City.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1900, was \$229,000; water debt (included) \$59,000; cash and bonds in treasury, \$12,000. The net debt on Feb. 1, 1900, was \$217,000.

ASSESSED VALUATION in 1899 was \$4,858,020; in 1890 it was \$2,817,000. Total tax rate (per \$1,000) in 1898 was \$13'85. Valuation is about 3/4 actual value.

POPULATION in 1890 was 7,335; in 1899 about 13,000.

SMITH CO.—J. C. TARBUTTON, Treasurer.

Tyler is the county seat. LOANS— When Due. RAILROAD SUBSIDY BONDS— 5s, \$109,200 Aug., 1927 Subject to call after Aug., 1902 COURT HOUSE BONDS— \$10,700 Bond. debt Mch. 1, 1900. \$119,900 Sinking fund..... \$3,900 Net debt Mch. 1, 1900 .. 116,000 Total valuation 1899 .. 5,783,500 Assessment 2/3 actual value. State & Co. tax (per M.) '99. \$10'00 Population in 1890 was... 28,320 Population in 1900 (est.)... 40,000

TARRANT CO.—JNO. P. KING, County Clerk.

County seat is Fort Worth. LOANS— When Due. BRIDGE BONDS— 6s, \$1,500 Feb. 10, 1911 6s, 6,000 Nov. 10, 1911 5s, 14,000 Apr. 10, 1936 Subject to call after 1906. COURT HOUSE BONDS— 5s, A&O, \$38,000 Apr. 10, 1935 Subject to call after Apr. 10, 1905 REFUNDING BONDS— 4s, \$420,000 Feb. 1, 1919 Bonded debt Aug. 1, '99. \$489,000 Tax valuation 1899 .. 19,672,335 Real valuation (est.)... 45,000,000 State & co. tax (per M.) '99. \$10'30 Population in 1890 was... 41,142 Population in 1880 was... 24,671 Population in 1898 (est.)... 55,000

INTEREST on the Court House bonds and on the bridge bonds of 1936 is payable at the Chemical National Bank, New York; on the Refunding bonds at the Mechanics' National Bank, New York; and on the others at office of County Treasurer.

TERRELL.—D. J. ANTHONY, Mayor.

This city is in Kaufman County. LOANS— When Due. WATER-WORKS BONDS— 7s, \$22,000.....1934 Optional after 1914 5s, A&O, \$12,000 Apr. 1, 1938 Bonded debt Jan. 1, 1900 \$33,000 Floating debt..... 5,000 Total debt..... 38,000 Sinking fund..... \$5,000 Net debt Jan. 1, 1900 .. 33,000 Assessed valuation '99 1,400,000 Real value (about)..... 2,000,000 Total tax (per \$1,000) '99. \$18'00 Population in 1890 was..... 2,988 Population in 1900 (est.)... 6,500

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of \$47,000 have been declared invalid by the U. S. Supreme Court. Bonds below issued under new Municipal Bond law. LOANS— When Due. REFUNDING BONDS— 4s, Apr., \$133,000 Apr., 1940 Subject to call after April, 1905. Total debt July, 1899... \$163,500 Tax valuation, 1899. \$15,926,230 State & Co. tax (per M.) '99. \$8'30 Population in 1890 was... 36,322 Population in 1897 (est.)... 65,000

UVALDE COUNTY.—W. W. COLLIER, Treas.

County seat is Uvalde. Bonds below issued under new municipal bond law. LOANS— When Due. JAIL BONDS— 4s, \$11,000 July 10, 1919 (Optional 1902.) REFUND. COURT HOUSE BONDS— 4s, April 10, \$28,000 April 10, '35 Int. payable at Austin, Tex. Total debt Mar. 1, 1900. \$39,000 Sinking fund ..... \$10,000 Net debt Mar. 1, 1900... 29,000 Tax valuation, 1899..... 3,170,000 Assessment about 2/3 actual value. State & Co. tax (per M) '99.. \$9'00 Population in 1890 was..... 3,804 Population in 1900 (est.)... 6,000

VICTORIA CO.—C. A. LEUSCHNER, Treas.

Victoria is the county seat. LOANS— When Due. BRIDGE BONDS— 7s, \$2,000 Aug., 1901 6s, 4,050 1913&1914 5s, 12,000 Jan., 1936 JAIL BONDS— 5s, \$3,000 March, 1936 COURT-HOUSE BONDS— 5s, \$66,000.....1936 Bond. debt Mar. 1, 1900.. \$90,050 Tax valuation 1899..... 8,201,630 State & Co. tax (per M) '99... \$8'80 Population in 1890 was... 8,737 Population in 1900 (est.)... 15,000 INTEREST payable at Austin, Texas. OPTIONAL.—Bonds are subject to call 5 years after date of issue TAX FREE.—Bonds are exempt from taxation

WACO.—{ C. C. McCULLOCH, Mayor. } R. W. JABLONOWSKI, City Secretary.

This city is in McLennan County. LOANS— When Due. CITY HALL BONDS— 6s, A&O, \$35,500\* Oct. 1, 1907 Optional at any time. FUNDING BONDS— 5s, J&J, \$25,000\* July 1, 1909 5s, J&J, 33,000\* July 1, 1921 5s, A&O, 14,000\* Oct. 1, 1923 PUBLIC WORKS BONDS— 6s, M&S, \$20,000\* Sept. 1, 1924 SCHOOL BONDS— 5s, A&O, \$15,000 Oct. 1, 1923 SEWER BONDS— 6s, J&J, \$10,000\* Jan. 15, 1907 Now subject to call. LOANS— When Due. SEWER BONDS—(Con.)— 5s, J&J, \$33,000\* July 1, 1921 5s, J&J, 24,000\* July 1, 1923 STREET IMPROVEMENT BONDS— 6s, J&J, \$13,000\* Jan. 15, 1907 Optional after 10 years. 6s, M&S, \$20,000\* Sept. 1, 1924 5s, A&O, 114,000\* Oct. 1, 1919 5s, M&S, 78,000\* Sept. 1, 1920 5s, J&J, 124,000\* July 1, 1921 5s, A&O, 59,000\* Apr. 1, 1924 WACO & N.W. RR.— 6s, J&J, \$41,000..... July 1, 1912

\* Issued prior to municipal bond law of 1893. GOLD.—All bonds are payable in gold. INTEREST on street improvement 6s due in 1907 and on sewer 6s is payable at Waco; on all other bonds at New York.

TOTAL BONDED DEBT on April 16, 1898, was \$658,500; floating debt, \$23,172; total debt, \$686,672; sinking fund assets, \$57,527; net debt, \$629,044. The bonded debt in 1899 was \$630,000 Total value of property owned by city, including public schools, \$772,356.

DEBT LIMITATION.—Bonded debt is limited by Charter to 8 per cent of assessed valuation.

TOTAL ASSESSED VALUATION in 1898 was \$10,709,965, of which \$7,673,404 was for real estate and \$3,036,561 for personal property. City tax rate (per \$1,000) 1899 was \$19'25. Property is assessed at 50% actual value.

POPULATION.—The population in 1890 was 14,445; in 1880 was 7,295. According to local figures in April, 1897, it was 29,500.

WALLER CO.—DIXON S. CUNNEY, Treasurer.

County seat is Hempstead. Bonds all issued under new municipal bond law. LOANS— When Due. BRIDGE BONDS— 6s, Apr., 22,000 Aug. 14, 1935 COURT HOUSE BONDS— 4 1/2s, Apr., \$31,000 Nov. 17, 1918 Optional, \$2,000 Nov. 17, 1901 \$2,000 1903 and \$2,000 1905. 6s, Apr., 3,000 May 14, 1924 JAIL BONDS— 6s, Apr., \$10,000 Apr. 10, 1936 Bonded debt Mar. 1, 1899. \$66,000 Floating debt..... 3,000 Total debt..... 69,000 Total valuation 1899..... 3,467,389 Assessment about 2/3 actual value. State & Co. tax (per M.) '99. \$10'30 Population in 1890 was... 10,888 Population in 1897 (est.)... 15,000

INTEREST on the bonds of 1907, 1923 and 1924 is payable at Austin, Tex.; on the bonds of 1935 in New York City, and on the jail bonds at Hempstead, Tex.

TAX FREE.—The above bonds are exempt from taxation. OPTIONAL.—The bridge bonds are subject to call ten years after date, and all other bonds five years after date.

WAXAHACHIE.—H. E. PICKETT, Mayor.

This city is the county seat of Ellis County. About \$43,000 of the bonded debt issued in 1876 is now in litigation in U. S. courts. LOANS— When Due. REFUNDING BONDS— 4s, May, \$45,000 Nov. 1, 1939 Subject to call Nov. 1, 1909. City Hall bonds of 1892. \*\$14,000 School bonds of '89 '91... \*27,500 Water & sewer of '92\* 4-6. 15,500 Bonded debt Feb. 1, 1899. 97,800 Floating debt..... 500 Total debt Feb. 1, 1899. \$147,300 Sinking fund..... 7,580 Net debt Feb. 1, 1899. .... 90,220 Assessed valuation, real. \$1,238,325 Assessed valuation, per l 793,735 Total valuation 1898... 2,032,060 Assessment about 2/3 actual value. Tax rate (per \$1,000) 1898.. \$18'30 Population in 1899 (est.)... 6,000 OPTIONAL, all bonds are subject to call 10 years after date of issue.

INTEREST at 6% is payable at the National Park Bank, N. Y. City. \* Issued prior to the law of 1893, which requires approval and registration by State officials.



**WILBARGER CO.—J. B. CRAWFORD, Treas'r.**

Vernon is the county seat. \$77,000 of old bonds, part of which had been declared illegal, have been surrendered for \$46,726.

<b>LOANS—</b>	<i>Am't. Outst'd'g.</i>	Tax valuation 1899....	\$3,324,312
Jail bonds.....	\$1,042	State & co. tax (per M.) '99.	9-80
Bridge bonds 4s, due 1939.	46,000	Population in 1890 was.....	7,092
Fund. bonds 6s, due 1911.	17,960	Population in 1899 (est.).....	7,500
Total debt Apr. 4, 1900....	82,000		

**WILLIAMSON CO.—S. K. P. JACKSON, Treas.**

County seat is Georgetown. As we go to press \$20,000 3½ per cent 2-40-year bonds are about to be sold.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Feb. 1, 1900..	\$47,588
<b>REFUNDING BONDS—</b>		Total valuation 1899 ..	12,351,020
5s, Mar., \$54,000.....	March, 1938	Assessment is ¾ actual value.	
Subject to call after 1908.			
Interest payable at State Treasury.		State tax (per \$1,000) 1900	\$3-46
Bonded debt Feb. 1, 1900.	\$54,000	County tax (per M) 1900....	3-45
Floating debt.....	820	Population in 1890 was.....	25,909
Sinking funds.....	7,231	Population in 1900 (est.)....	34,000

**TAX FREE.**—The jail and court-house bonds are tax exempt.

\* Issued prior to the law of 1893, which requires approval and registration by state officials.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding the counties (besides a few other civil divisions) in the State of Texas which have an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the estimated population for 1895, taken from State reports.

	<i>Bonded Debt.</i>	<i>Tax Valuation.</i>	<i>City or Co. Tax Rate per \$1,000.</i>	<i>Population 1895.</i>
Ablene, Taylor County.....	\$36,500	\$2,200,350	\$9-00	4,500
Alvarado, Johnson County..	11,000	418,040	(90)1,543	
Anderson County.....	19,000	4,738,520	4-80	22,000
Aransas County.....	36,180	1,937,853	5-00	2,346
Archer County.....	41,626	2,136,350	8-50	3,786
Armstrong County.....	19,950	1,237,628	6-50	1,272
Atascosa County.....	29,500	2,344,560	6-00	7,842
Austin County.....	18,000	4,059,276	4-50	20,000
Baird, Callahan Co.....	10,000	365,136	3-50	1,150
Ballinger, Rannels Co.....	16,500		5-00	500
Bandera County.....	13,115	1,250,683	7-00	4,164
Bastrop County.....	83,000	5,668,721	5-40	24,500
Bastrop, Bastrop Co.....	20,000		10-00	2,000
Baylor County.....	55,428	2,427,204	5-30	3,000
Bee County.....	43,110	3,459,815	4-50	5,500
Belton, Bell Co.....	40,000		11-50	3,695
Blanco County.....	24,500	1,399,686	6-00	5,916
Bonham, Fannin Co.....	61,000	1,826,069	11-00	6,000
Borden County.....	23,014	648,074	7-60	594
Bosque County.....	24,000	4,752,380	6-20	16,188
Bowie County.....	59,000	4,586,880	6-00	23,718
Brazos County.....	69,000	3,920,196	5-20	20,532
Brenham, Washington Co...	40,000		11-50	8,000
Brewster County.....	39,000	3,779,297	5-00	600
Brown County.....	38,900	4,287,705	5-50	16,000
Brownwood, Brown Co.....	61,500	1,509,907	9-00	6,000
Bryan, Brazos County.....	28,000	1,333,400	10-00	4,000
Burleson County.....	31,000	3,496,117	5-40	18,558
Burnet County.....	18,000	3,864,819	3-60	11,500
Calahan County.....	12,793	2,814,975	4-50	7,050
Caldwell County.....	69,391	4,510,070	6-10	15,769
Caldwell, Burlison Co.....	11,000		10-00	1,250
Calhoun County.....	21,000	1,633,646	5-00	2,500
Calvert, Robertson Co.....	26,000	1,008,030	11-00	(90)2,632
Cameron County.....	34,000	3,360,954	5-00	19,524
Cameron, Milam Co.....	25,000		9-75	3,000
Castro County.....	12,000	634,794	6-00	396
Cherokee County.....	21,000	3,126,462	5-00	24,000
Childress County.....	56,870	1,786,188	6-60	2,322
Clarkville, Red River Co...	11,500		7-00	2,500
Clay County.....	43,000	4,710,970	6-50	12,000
Cleburne, Johnson Co.....	70,000		11-25	7,500
Coke County.....	29,250	1,550,587	7-50	2,713
Coleman County.....	36,046	4,962,674	4-70	8,112
Coleman, Coleman Co.....	13,000	599,606	5-00	906
Collingsworth County.....	23,000	1,018,700	6-50	1,194
Columbus, Colorado Co.....	10,000	700,000	14-70	2,500
Comal County.....	56,500	2,216,063	7-20	8,000
Comanche County.....	49,500	4,199,572	4-60	18,500
Comanche, Comanche Co...	15,000	700,000	10-00	2,300
Commerce, Hunt Co.....	12,500	432,000	9-00	(90)810
Concho County.....	37,000	1,807,134	4-30	1,196
Cooke County.....	13,500	8,078,805	5-00	26,266
Cottle County.....	27,000	1,625,395	6-50	822
Crockett, Houston Co.....	12,000		6-50	4,000
Quero, De Witt Co.....	39,500	1,585,667	8-75	2,442
Dallam County.....	15,000	763,420	5-50	250
Deaf Smith County.....	17,000	956,830	6-50	300
Decatur, Wise Co.....	30,000	729,000	12-50	1,748
Delta County.....	46,000	2,377,630	5-10	12,000
Denton, Denton Co.....	25,000	1,500,000	12-20	5,000
Dickens County.....	40,000	1,434,898	8-00	55
Dimmit County.....	25,800	1,415,574	6-20	1,100
Donley County.....	24,000	1,736,459	5-20	2,050
Dublin, Erath Co.....	16,000	700,000	2-50	(90)2,025
Duval County.....	29,465	1,983,092	6-00	(90)7,598
Eastland County.....	47,036	3,645,296	6-00	10,373
Edwards County.....	34,940	1,763,960	8-50	2,400
Ellis County.....	187,000	14,364,390	5-50	37,500
Ennis, Ellis Co.....	53,000	1,500,208	12-50	8,000
Erath County.....	39,500	5,145,155	5-50	25,300
Falls County.....	24,000	8,075,186	5-20	(90)20,760
Farmersville, Collin Co.....	11,500		5-00	2,500
Foard County.....	11,000	1,323,890	6-50	1,800
Ft. Bend County.....	91,000	5,630,274	5-30	13,000
Freestone County.....	25,900	2,894,555	5-10	18,000
Frio County.....	21,030	1,977,385	5-10	4,000
Gonzales, Gonzales County.	15,500	987,222	7-30	(90)1,641
Grayson County.....	25,500	18,374,319	4-30	70,000
Gregg County.....	33,000	1,686,372	7-70	9,500
Grimes County.....	31,000	3,930,701	4-00	25,000
Groesbeck, Limestone Co...	14,500	479,000	5-00	(90)663
Guadalupe County.....	27,000	4,633,556	5-00	17,000
Hale County.....	11,000	1,029,725	6-00	1,200
Hall County.....	36,950	1,473,213	6-50	1,800
Hallettsville, Lavaca Co...	18,950	629,000	6-50	2,500
Hamilton County.....	14,000	3,439,834	6-00	12,000
Hansford County.....	14,000	533,070	6-50	150

<i>County—</i>	<i>Bonded Debt.</i>	<i>Tax Valuation.</i>	<i>City or Co. Tax Rate per \$1,000.</i>	<i>Population, 1895.</i>
Hardeman County.....	\$58,000	\$2,124,873	\$6-50	3,588
Hardin County.....	11,496	1,383,857	6-50	5,000
Hartley County.....	14,000	1,036,237	7-50	500
Haskell County.....	52,480	1,917,625	6-50	1,800
Hays County.....	33,000	3,309,555	6-00	(90)11,352
Hemphill County.....	13,000	1,236,597	6-50	1,000
Hempstead, Waller Co.....	14,600		10-00	2,400
Henderson County.....	15,839	2,776,402	6-50	16,000
Henrietta, Clay County.....	29,000	1,100,000	10-00	2,000
Hico, Hamilton Co.....	11,500	528,500	10-00	1,200
Hidalgo County.....	24,825	2,116,841	6-50	5,000
Hill County.....	159,000	10,506,862	5-00	34,500
Honey Grove, Fannin Co...	34,000	1,165,000	(90)1,828	
Hood County.....	47,500	2,126,671	7-20	9,000
Hopkins County.....	97,000	4,907,680	5-70	(90)20,572
Houston County.....	40,463	3,172,340	5-00	23,000
Howard County.....	17,500	1,427,692	6-00	2,600
Hubbard, Hill Co.....	12,500	505,365	8-50	894
Hunt, Walker County.....	17,000	680,000	9-00	(90)1,509
Itasca, Hill Co.....	12,500	405,324	10-00	548
Jack County.....	28,000	2,987,131	6-50	10,400
Jackson County.....	48,050	3,059,773	7-30	5,500
Jasper County.....	19,987	1,509,594	6-50	7,000
Jefferson County.....	112,000	5,685,120	5-20	9,000
Jefferson, Marion Co.....	74,500	460,515	10-00	3,072
Johnson County.....	55,000	7,987,600	5-10	30,500
Karnes County.....	75,780	3,529,385	6-20	4,500
Kaufman County.....	30,087	3,060,994	5-00	23,000
Kaufman, Kaufman Co.....	10,000	775,280	6-50	1,282
Kent County.....	38,000	1,073,205	6-00	750
Kerr County.....	21,500	2,045,156	4-80	5,400
Kimble County.....	21,172	1,322,859	5-80	2,300
King County.....	26,000	1,032,745	8-20	173
Ladonia, Fannin Co.....	14,000	474,046	10-00	42,500
La Grange, Fayette Co.....	28,000	846,000	6-50	3,000
Lampasas County.....	43,500	3,145,960	5-00	7,000
Lampasas, Lampasas Co...	17,700	811,615	9-50	3,000
Laredo, Webb County.....	102,000	2,017,020	12-50	13,000
La Salle County.....	46,925	1,741,033	4-00	3,100
Lavaca County.....	111,600	5,483,061	5-40	25,000
Lee County.....	38,000	3,018,000	4-80	15,300
Leon County.....	18,666	2,117,230	6-00	16,600
Liberty County.....	35,757	3,041,511	6-50	6,900
Limestone County.....	64,755	7,449,100	4-00	27,000
Live Oak County.....	20,750	1,673,419	5-00	3,000
Llano County.....	74,500	2,842,035	5-20	8,500
Longview, Gregg Co.....	15,500		5-50	3,500
Lubbock County.....	16,000	755,166	4-00	500
Lubbock, Lubbock Co.....	16,000		9-80	46
Lufkin, Angelina County...	10,000	335,600	(90)529	
McCulloch County.....	46,100	1,826,594	5-70	3,600
Madison County.....	24,000	1,344,655	6-50	10,000
Marion County.....	38,000	1,029,037	18-50	13,000
Marlin, Falls Co.....	23,500	1,263,856	11-50	3,000
Marshall, Harrison Co.....	55,000	1,918,579	6-50	9,000
Martin County.....	21,500	612,988	5-00	700
Maverick County.....	18,902	2,213,268	4-50	5,000
Medina County.....	33,000	2,844,344	6-10	7,000
Menard County.....	13,790	1,250,837	5-00	2,500
Mills County.....	21,000	2,232,992	4-20	7,000
Mitchell County.....	74,550	2,328,647	6-50	2,500
Montgomery County.....	21,000	3,107,090	6-30	15,000
Motley County.....	15,000	1,532,629	6-50	608
Navarro County.....	43,500	11,000,279	4-90	42,000
Navasota, Grimes Co.....	21,500		8-20	4,000
New Braunfels, Comal Co...	21,300	1,783,440	8-00	(90)1,608
Nolan County.....	31,000	1,930,451	6-50	2,000
Oak Cliff, Dallas County...	45,500	1,307,050	11-50	(90)4,500
Oldham County.....	11,000	771,686	6-40	300
Orange County.....	35,000	2,233,886	6-80	5,500
Orange, Orange County...	25,000	1,905,102	9-00	(90)3,173
Palo Pinto County.....	37,811	3,431,647	6-50	9,500
Parker County.....	17,712	6,382,745	4-50	25,000
Pittsburg, Camp Co.....	12,000	491,557	5-00	(90)1,203
Plano, Collin Co.....	12,000		11-50	2,000
Potter County.....	30,000	1,534,286	6-00	1,800
Presidio County.....	86,000	2,694,478	6-50	5,250
Quanah, Hardeman Co.....	15,000	622,992	9-00	1,500
Rains County.....	10,500	1,291,948	6-50	6,500
Randall County.....	18,000	1,016,527	6-50	1,000
Reeves County.....	29,750	2,630,985	4-70	4,000
Robertson County.....	57,660	5,465,735	4-60	38,000
Rockdale, Milam Co.....	32,000	1,805,490		2,500
Rockport, Aransas Co.....	30,000		8-50	1,800
Rockwall County.....	17,500	2,085,265	5-80	8,000
San Augustine County.....	18,600	957,269	6-50	7,000
San Jacinto County.....	16,000	1,448,653	6-20	8,250
San Marcos, Hays Co.....	13,000	882,000	6-50	3,000
San Patricio County.....	40,300	1,935,352	6-60	4,000
San Saba County.....	16,700	3,015,986	6-50	7,277
Scurry County.....	19,000	1,198,843	5-00	1,700
Seguin, Guadalupe County..	23,000	1,774,060	6-50	(90)1,716
Shackelford County.....	59,500	2,117,065	6-50	3,000
Shelby County.....	38,317	2,339,080	8-00	15,500
Starr County.....	16,000	2,054,831	6-50	11,790
Stephens County.....	20,000	2,376,610	3-60	7,000
Stonewall County.....	43,740	1,194,2		



GENERAL INDEX TO STATES,  
CITIES, COUNTIES AND TOWNS GIVEN IN SUPPLEMENT.

	PAGE.		PAGE.		PAGE.		PAGE.
Abbeyville, S. C.	167	Athens, Ohio	78	Bexar County, Tex.	177	Burleson County, Tex.	181
Abbeville, S. D.	124	Athens County, Ohio	78	Biddeford, Me.	9	Burlington, Iowa, and Sch. Dist.	114
Abilene, Kans.	129	Athol, Mass.	18	Big Lake Special Drain D., Ill.	96	Burlington, N. J.	60
Abilene, Texas	181	Atlanta, Ga.	168	Big Rapids, Mich.	103	Burlington, Vt.	14
Abington, Mass.	17	Atlantic City, N. J.	59	Billerica, Mass.	30	Burlington Union Sch. D., Wis.	107
Abington, Pa.	67	Atlantic County, N. J.	65	Billings, Mont.	137	Burnet County, Tex.	181
Ada, Ohio: and School Dist.	89	Atlantic Highlands, N. J.	59	Bingham County, Idaho	139	Burrillville, R. I.	31
Ada County, Idaho	139	Attica, N. Y.	57	Binghamton, N. Y.	42	Burton Township, Kan.	135
Adair County, Mo.	118	Attleborough, Mass.	18	Birmingham, Ala.	171	Burt County, Neb.	126
Adams, Mass.	17	Auburn, Me.	8	Bismarck, N. D.	123	Bushnell Township, Ill.	101
Adams County, Ind.	90	Auburn, N. Y.	42	Blackford County, Ind.	90	Butler County, Mo.	118
Adams County, Miss.	173	Auglaize County, Ohio	78	Blackstone, Mass.	30	Butler County, Neb.	126
Adams County, Neb.	126	Augusta, Ga.	168	Blaine County, Okla.	176	Butler County, Ohio	79
Adams County, Ohio	78	Augusta, Me.	8	Blair, Neb., and School Dist.	126	Butler County, Pa.	74
Adams County, Pa.	74	Aurora, Ill.: and School Dis.	96	Blair County, Pa.	68	Butte, Mont., and School Dist.	136
Adams County, Wash.	153	Aurora, Mo.	122	Blanchard Twp., Ohio	89	Butte County, Cal.	146
Agawam, Mass.	18	Aurora, Neb.	128	Blanchester, Ohio	89	Butte County, S. D.	125
Agency Township, Kans.	135	Aurora Township, Ill.	101	Blanco County, Tex.	181		
Aiken, S. C.	167	Austin, Minn.	111	Bloomfield, Conn.	34	Cache County, Utah	143
Akron, Ohio: and School Dist.	78	Austin County, Texas	181	Bloomfield, N. J.	59	Caddo Levee District, La.	175
Alabama	171	Austin Township, Mo.	122	Bloomington, Ill. and Sch. Dist.	96	Cairo, Ill.	96
Alameda, Cal.	146	Austin, Tex.	177	Bloomington, Mo.	118	Calahan County, Texas	181
Alameda County, Cal.	150	Avalon, N. J.	65	Bloomsburg, Pa.	68	Calais, Me.	9
Albany, Ga.	168	Avalon, Pa.	67	Blue, Mo.	118	Caldwell, Tex.	181
Albany, Mo.	122	Avon, Conn.	38	Blue Earth, Minn.	114	Caldwell County, Ky.	162
Albany, N. Y.	41	Avon, Mass.	30	Blue Earth County, Minn.	114	Caldwell County, Mo.	122
Albany County, N. Y.	41	Avon, Me.	10	Blue Island, Ill.	101	Caldwell County, Tex.	181
Albany County, Wyo.	138	Avondale, Ohio.—(See Cincin.)	80	Blue Mound Township, Kan.	135	Caldwell Township, Kan.	135
Albert Lea, Minn.	110	Ayer, Mass.	18	Bluefield, W. Va.	159	Calhoun County, Ala.	171
Albion, Me.	10			Blue Ridge Township, Ill.	101	Calhoun County, Tex.	181
Albion, Mich.	102	Baird, Texas	181	Bluffton, Ind.	95	California	146
Alessandro Irrigation Dis-		Baker City, Ore	150	Bluffton, Ohio	89	Callaway County, Mo.	118
trict, Cal.	146	Ballard, Wash.	151	Boise City, Idaho	139	Calumet, Mo.	118
Alexander County, Ill.	96	Ballinger, Texas	181	Bolivar County, Miss.	173	Calvert, Tex.	181
Alexandria, Ind.	90	Ballston Spa, N. Y.	57	Bolivar, Mo.	122	Cambria County, Pa.	74
Alexandria, N. Y.	57	Baltimore, Md.	75	Bonham, Tex.	181	Cambridge, Mass.	20
Alexandria, Va.	156	Bamberg, S. C.	167	Bon Homme County, S. D.	124	Cambridge, Ohio	79
Allegheny, Pa., and Sch. Dist's.	67	Bandera County, Tex.	181	Boone County, Ind.	95	Cambridge S. D., Ohio	89
Allegheny County, Md.	75	Bangor, Me.	8	Boone County, Neb.	126	Camden, Me.	10
Allegheny County, Va.	156	Bannock County, Idaho	139	Boone School Dist., Iowa	114	Camden, N. J.	60
Allegheny County, Pa.	67	Baraboo, Wis.	107	Boonville, Mo.	122	Camden, S. C.	167
Allen County, Kan.	129	Barber County, Kan.	130	Boothbay Harbor, Me.	10	Camden County, N. J.	65
Allen County, Ky.	160	Barkhamsted, Conn.	38	Borden County, Tex.	181	Cameron, Tex.	181
Allen County, Ind.	90	Barnes County, N. D.	123	Bordentown (City & Twp), N. J.	65	Cameron County, Pa.	74
Allendale, N. J.	65	Barnesville, Ohio	78	Boscawen, N. H.	13	Cameron County, Tex.	181
Allenhurst, N. J.	65	Barstead, N. H.	13	Bosque County, Tex.	181	Cameron, Mo.	122
Allentown, Pa.	67	Barre, Vt.	14	Bossier Levee District, La.	175	Campbell County, S. D.	125
Alliance, Ohio	78	Barrington, N. H.	13	Boston, Mass.	18	Campbell County, Va.	156
Alma Township, Kans.	135	Bartholomew County, Ind.	90	Botetourt County, Va.	156	Camp Branch, Mo.	118
Alpine County, Cal.	150	Barton Co., Kan.	135	Bottineau County, N. D.	124	Campton, N. H.	13
Alton, Ill.	96	Bartow, Fla.	170	Boulder, Col.	140	Canaan, Conn.	38
Alton, N. H.	13	Bastrop, Texas	181	Boulder County, Col.	142	Canadian County, Okla.	176
Altoona, Pa.: and Sch. District.	67	Bastrop County, Tex.	181	Bound Brook, N. J.	65	Canal Dover, Ohio: & Sch. Dist.	89
Alturas County, Idaho	139	Bates County, Mo.	122	Bourbon County, Kan.	130	Canandaigua, N. Y.	57
Alvarado, Tex.	181	Bath, Me.	9	Bourbon Township, Ill.	101	Cane Creek Township, S. C.	167
Ambler, Pa.	74	Baton Rouge, La.	174	Bourne, Mass.	30	Cannelton, Ind.	95
Amboy, Ill.	96	Battle Creek, Mich.	102	Bowdre Township, Ill.	101	Canon City, Col.	140
Americus, Ga.	168	Bay City, Mich.	102	Bowie County, Tex.	181	Canterbury, N. H.	13
Amesbury, Mass.	18	Bay County, Mich.	103	Bowling Green, Ohio	79	Canton, Conn.	34
Amherst, Mass.	18	Bayfield County, Wis.	107	Boyd County, Ky.	162	Canton, Ill., School District	101
Amherst County, Va.	156	Baylor County, Tex.	181	Boyd County, Neb.	128	Canton, Me.	10
Amsterdam, N. Y.	41	Bayonne, N. J.	59	Bozeman, Mont.	136	Canton, Mass.	21
Anaconda, Mont.	137	Beach Haven, N. J.	65	Braddock, Pa.	68	Canton, Mo.	122
Anacortes, Wash.	151	Beadle County, S. D.	124	Bradford, Mass.	19	Canton, Ohio, and Sch. Dist.	79
Ancram, N. Y.	57	Beardstown, Ill.	96	Bradford, N. Y.	57	Cantou, N. Y.	43
Anderson, Ind.	90	Beatrice, Neb.	126	Bradford, Pa.	68	Canton Township Sch. Dist., Pa.	74
Anderson, S. C.	166	Beaumont, Tex.	177	Bradford County, Pa.	68	Canyon County, Idaho	139
Anderson County, Kan.	129	Beaver Falls, Pa.	67	Bradley Beach, N. J.	65	Cape Girardeau (City) Mo.	118
Anderson County, Tenn.	164	Beaver County, Okla.	176	Brainerd, Minn., and Sch. Dist.	111	Cape Girardeau (Town)p Mo.	118
Anderson County, Tex.	181	Beaver County, Pa.	74	Braintree, Mass.	19	Cape May, N. J.	60
Andes, N. Y.	57	Beaver Head County, Mont.	136	Branford, Conn. (Town)	38	Cape May County, N. J.	65
Andover, Mass.	18	Becker County, Minn.	111	Brattleboro, Vt.	14	Capital Township, Ill.	101
Andover, N. Y.	57	Bedford County, Pa.	74	Braxton County, W. Va.	159	Carbon County, Mont.	137
Androscoggin County, Me.	10	Bedford City, Va.	156	Brazil, Ind.	90	Carbon County, Pa.	74
Angelica (Town & Vil'ge), N. Y.	57	Bee County, Tex.	181	Brazoria County, Tex.	177	Carbon County, Wyo.	138
Anglesea, N. J.	65	Belfast, Me.	9	Brazos County, Texas	181	Carey, Ohio	39
Annapolis, Md.	75	Belknap County, N. H.	11	Bremen, Me.	10	Caribou, Me.	10
Ann Arbor, Mich.	102	Bell County, Tex.	177	Brenham, Tex.	181	Carlisle, Pa.	68
Anne Arundel County, Md.	75	Bellaire, Ohio	78	Brewer, Me.	10	Carlisle School District, Pa.	74
Anniston, Ala.	171	Bellefontaine, Ohio	79	Brewster County, Tex.	181	Carlstadt, N. J.	65
Anson, Me.	10	Bellefonte, Pa.	67	Brewton, Ala.	171	Carnegie, Pa.	68
Ansonia, Conn.	34	Belle Plaine Township, Kan.	135	Bridgeport, Conn.	34	Carroll County, Ind.	95
Anthony City, Kan.	129	Belleville, Ill., and School Dist.	96	Bridgeport, Ohio	79	Carroll County, Ky.	160
Anthony Township, Kan.	135	Belleville, N. J.	59	Bridgeton, Me.	10	Carrollton, Mo.	118
Antrim, N. H.	13	Belleville Township, Kan.	135	Bridgton, N. J.	59	Carrollton, Ohio	89
Antwerp, N. Y.	57	Bellevue, Ky.	160	Brigantine, N. J.	65	Carter County, Tenn.	164
Apache County, Ariz.	144	Bellevue, Huron and Sandusky		Brimfield, Ill.	96	Cartersville, Ga.	170
Appleton, Wis.	107	Counties, Ohio	89	Bristol (Town), Conn.	34	Carthage, Mo.	118
Aransas County, Tex.	181	Bellevue, Pa.	68	Bristol (Boro.), Conn.	38	Cascade County, Mont.	136
Arapahoe Co. Sch. D. No. 2, Col.	140	Belmar, N. J.	65	Bristol, R. I.	31	Cass County, Ind.	95
Arapahoe Co. Sch. D. No. 21, Col.	142	Belmont, Mass.	18	Bristol, Tenn.	163	Cass County, Iowa	115
Arcadia, N. Y.	57	Belmont County, Ohio	79	Bristol, Va.	156	Cass County, Mo.	118
Archer County, Tex.	181	Beloit, Kan., & B'd of Education	135	Bristol County, Mass.	19	Cass County, Neb.	126
Arcola Township, Ill.	101	Belton, Texas	181	Broadwater County, Mont.	137	Cass County, N. D.	123
Argentine, Kan.	129	Bement, Ill.	96	Brockton, Mass.	20	Castleton School Dist., N. Y.—	
Arizona Territory	144	Bennington (Town) Vt.	14	Brooke County, W. Va.	159	(See N. Y. City)	52
Arkansas	175	Bennington, (Village) Vt.	15	Brookfield, Mo.	122	Castro County, Tex.	181
Arkansas City, Kan.	129	Benson County, N. D.	124	Brookline, Mass.	20	Catasauqua, Pa.	74
Arlington, Mass.	18	Bent County, Col.	142	Brooklyn, Conn.	34	Catawba Township, S. C.	167
Armstrong County, Pa.	74	Benton County, Mo.	118	Brooklyn, N. Y.—(see N. Y. City.)	49	Catskill, N. Y.	43
Armstrong County, Tex.	181	Benton, Me.	10	Brookville, Ind.	95	Cattaraugus County, N. Y.	43
Aroma, Ill.	101	Bentonville, Ark.	175	Broome County, N. Y.	42	Cattaraugus, N. Y.	57
Aroostook Co., Me.	8	Berea, Ohio	79	Brown County, Kan.	130	Cavalier County, N. D.	124
Arverne-by-the-Sea, N. Y.—(See		Bergen County, N. J.	59	Brown County, Tex.	181	Cazenovia, N. Y.	43
N. Y. City)	51	Berkeley, Cal.	146	Brown County, Wis.	107	Cecil County, Md.	76
Asbury Park, N. J., and School		Berkeley County, W. Va.	159	Brownville, Me.	10	Cedar Rapids, Ia.: and Sch. Dist.	115
District	59	Berkley, Va.	156	Brownwood, Tex.	181	Celina, Ohio	79
Asheville, N. C.	165	Berks County, Pa.	74	Bruce Township, Ill.	101	Center Towns'p, Ness Co., Kan.	135
Ashland, Ky.	160	Berkshire County, Mass.	18	Brunswick, Ga.	169	Center Towns'p, Norton Co., Ka.	135
Ashland, N. H.	13	Berlin, Conn.	38	Brunswick, Me.	9	Center Towns'p, Pratt Co., Kan.	135
Ashland, Ohio	78	Berlin, N. H.	11	Brunswick, Mo.	122	Center Towns'p, Wilson Co. Ka.	135
Ashland, Pa.	67	Berlin, N. Y.	57	Bryan, Ohio	89	Central City, Neb.	128
Ashland, Wis.	107	Bernalillo County, N. M.	143	Bryan, Texas	181	Central Falls, R. I.	31
Ashland County, Ohio	78	Bernards, N. J.	59	Buchanan County, Mo.	118	Centre Towns'p, Jewell Co. Kan.	135
Ashland County, Wis.	107	Berwick, Me.	10	Bucks County, Pa.	74	Centre County, Pa.	74
Ashtabula, Ohio	78	Bessemer, Ala.	171	Bucksport, Me.	9	Cerro Gordo County, Iowa	115
Asotin Co., Wash.	153	Bessemer, Mich.	105	Bucyrus, Ohio	79	Chaffee Co., Col., and Sch. Dist.	140
Aspinwall, Pa.	74	Bethany, Mo.	122	Buffalo, Mo.	118	Chagrin Falls, Ohio	89
Astoria, Ore.	150	Bethel, Conn. (Town & Borough)	34	Buffalo, N. Y.	42	Chamberlain, S. D.	124
Atascosa County, Tex.	181	Bethel, Me.	10	Buffalo County, Neb.	126	Chambersburg, Pa.	68
Atchafalaya Bas. Lev. Dis., La.	174	Bethlehem, N. H.	13	Buffalo, Wyo.	138	Champaign, Ill.	97
Atchison, Kan.	129	Bethlehem, Pa.	68	Buncombe County, N. C.	165	Champaign Township, Ill.	101
Atchison County, Kan.	130	Beverly, Mass.	18	Buras Levee District, La.	175	Champlon, N. Y.	57
Athens, Ga.	168	Beverly, N. J.	65	Burleigh County, N. D.	123	Champlain, N. Y.	57



Chanute, Kan.....	130	Columbia, S. C.....	167	Decatur, Ill.....	97	Elizabeth, N. J.....	60
Chariton, Mo.....	119	Columbia, Tenn.....	164	Decatur, Ind.....	91	Elizabeth, Pa.....	74
Charles City, Iowa.....	115	Columbia County, N. Y.....	43	Decatur, Tex.....	181	Elk County, Pa.....	74
Charleston, Ill.....	97	Columbia County, Pa.....	74	Decatur County, Ind.....	91	Elkhart, Ind.....	91
Charleston, S. C.....	166	Columbia County, Wash.....	151	Decatur County, Kan.....	135	Elkhart County, Ind.....	91
Charleston, W. Va. & Sch. Dist.....	159	Columbiana, Ohio.....	89	Deekertown, N. J.....	65	Elk Township, Kans.....	135
Charlotte, N. C.....	165	Columbiana County, Ohio.....	80	Dedham, Mass.....	21	Ellenville, N. Y.....	57
Charlotte, N. Y.....	57	Columbus, Ga.....	169	Deerfield, Mass.....	30	Ellington, Conn.....	38
Charlottesville, Va.....	156	Columbus, Ind.....	91	Deerfield, N. H.....	13	Ellis County, Kan.....	135
Chase County, Kan.....	135	Columbus, Miss.....	173	Deerling, Me.....	9	Ellis County, Texas.....	181
Chatham, Conn.....	34	Columbus, Neb.....	126	Deer Lodge County, Mont.....	137	Ellsworth, Kan.....	131
Chatham County, Ga.....	169	Columbus, N. Y.....	57	Deer Park School Dist., N. Y.....	57	Ellsworth, Me.....	9
Chatham, Mass.....	30	Columbus, Ohio.....	80	Deer Park, N. Y.....	43	Elmira, N. Y.....	43
Chatham, N. J.....	65	Columbus (Ohio) Sch. Dist.....	81	Defiance, Ohio.....	81	Elmira Heights, N. Y.....	57
Chattanooga, Tenn.....	163	Columbus, Tex.....	181	Defiance County, Ohio.....	89	Elmwood, Ill.....	98
Chautauqua County, Kan.....	130	Comal County, Tex.....	181	De Kalb, Ill.....	101	El Paso, Texas.....	178
Chautauqua, N. Y.....	57	Comanche, Tex.....	181	De Kalb County, Ind.....	95	El Paso County, Texas.....	178
Cheboygan, Mich.....	103	Comanche County, Kan.....	130	Delavan Township, Ill.....	101	El Reno, Okla.: and Sch. Dist.....	176
Chehalis County, Wash.....	151	Comanche County, Tex.....	181	Delaware.....	74	Elsinore, Cal.....	150
Chelsea, Mass.....	21	Commerce, Tex.....	181	Delaware, Ohio.....	89	Elwood, Ind.....	91
Cherokee County, N. C.....	165	Concho County, Tex.....	181	Delaware County, Ind.....	91	Elwood City, Pa.....	74
Cherokee County, Tex.....	181	Concord, Mass.....	21	Delaware County, Pa.....	68	Elwood Township, Ill.....	101
Cherokee Twp. No. 1, S. C.....	167	Concord, N. H.....	11	Delaware Township, Kan.....	135	Elyria City, Ohio, and School	
Cherry Creek, N. Y.....	57	Concordia, Kan.....	130	Delford, N. J.....	65	District.....	82
Cherry Twp. and Cherryvale,		Concord Township, Ill.....	101	Delhi, N. Y.....	43	Embarras Township, Ill.....	101
Kan.....	135	Conejos County, Col.....	142	Delphi, Ind.....	91	Embsden, Me.....	10
Cherry Valley (V. & T.) N.Y.....	57	Conneant, Ohio.....	89	Delphos, Ohio.....	89	Emmet County, Iowa.....	117
Cheshire, Conn.....	38	Connecticut.....	33	Delray, Mich.....	105	Emmons County, N. D.....	123
Cheshire County, N. H.....	13	Connorsville, Ind.....	95	Delta, Col.....	142	Empire Township, Kan.....	135
Chester, Conn.....	38	Conshohocken, Pa.....	74	Delta County, Tex.....	181	Emporia, Kan.....	131
Chester, N. J.....	65	Converse County, Wyoming.....	138	Denison, Texas.....	178	Enfield, Conn.....	35
Chester, N. Y.....	43	Conway, N. H.....	13	Dennison, Ohio.....	89	Enfield, N. Y.....	57
Chester, Pa.....	68	Conway Township, Kan.....	135	Dent Co., Mo.....	122	Ennis, Tex.....	181
Chester, S. C.....	167	Conway Township, S. C.....	167	Denton, Tex.....	181	Epping, N. H.....	13
Chester County, Pa.....	68	Cook County, Ill.....	97	Denton County, Tex.....	178	Erath County, Texas.....	181
Chester County, S. C.....	167	Cooke County, Tex.....	181	Denver, Col.....	141	Erie, Pa., and School District.....	69
Chetopa, Kan.....	130	Coolidge, Kan.....	135	De Pere, Wis.....	110	Erie County, N. Y.....	44
Cheyenne, Wyo.....	138	Coös County, N. H.....	13	Depew, N. Y.....	57	Erie County, Ohio.....	89
Chicago, Ill.....	97	Coraopolis, Pa.....	74	Derby, Conn.....	34	Erie County, Pa.....	74
Chicago San. Dis. (See Chic.).....	97	Corning, N. Y.....	43	Derry, N. H.....	13	Frie Township, Kan.....	135
Chicago Junction, Ohio.....	79	Corondo School District, San		De Ruyter, N. Y.....	57	Erin, N. Y.....	57
Chicopec, Mass.....	21	Diego County, Cal.....	150	Des Moines, Iowa.....	115	Escanaba, Mich.....	103
Chicot County, Ark.....	175	Corpus Christi, Texas.....	177	Detroit, Mich.....	103	Essex, Conn.....	35
Childress County, Tex.....	181	Corry, Pa.....	68	Devil's Lake, N. D.....	124	Essex County, N. J.....	60
Chillicothe, Mo.....	119	Corsicana, Tex.....	177	De Witt County, Texas.....	178	Essex Township, Ill.....	101
Chillicothe, Ohio.....	79	Cortland, N. Y.....	43	Dexter, Mo.....	122	Estabrook Spec. Drain Dist.,	
China, Me.....	10	Cortlandville, N. Y.....	43	Diana, N. Y.....	57	Ill.....	101
Chippewa County, Mich.....	103	Corvallis, Oreg.....	151	Dickens County, Tex.....	181	Etna, Pa.....	74
Chippewa County, Wis.....	107	Coryell Co., Texas.....	177	Dickinson County, Mich.....	105	Etowah County, Ala.....	171
Chippewa Falls, Wis.....	107	Coshocton, Ohio.....	81	Dickinson County, Kan.....	130	Eufaula, Ala.....	172
Choteau County, Mont.....	136	Cottage City, Mass.....	30	Dinnit County, Tex.....	181	Eureka Township, Kan.....	135
Christian County, Ky.....	160	Cottle County, Tex.....	181	District of Columbia.....	76	Evanston, Ill., and Sch. Dist.....	98
Cicero, Ind.....	95	Council Bluffs, Ia., & Sch. Dist.....	115	Dixfield, Me.....	10	Evanston, Ohio.....	82
Cimarron, Kan.....	135	Council Gr., (City & Twp.) Kan.....	135	Dixon, Ill.....	97	Evanston, Wyo.....	138
Cincinnati, Ohio.....	79	Coventry, Conn.....	38	Dodge City, Kan.....	130	Evansville, Ind.....	91
Cincinnati S. D., Ohio.....	80	Coventry, R. I.....	31	Dodge County, Neb.....	126	Everett, Mass.....	21
Cinelnatus, N. Y.....	57	Covert, N. Y.....	57	Dolan Township, Mo.....	127	Everett, Wash.....	151
Circleville, Ohio.....	80	Covington, Ky.....	160	Dona Ana County, N. M.....	143	Everett Township, Mo.....	122
Clackamas County, Ore.....	150	Coxsackie, N. Y.....	57	Doniphan County, Kan.....	130	Ewing, N. J.....	65
Clallam County, Wash.....	151	Cowley County, Kan.....	130	Donley County, Tex.....	181	Exeter, N. H.....	12
Claremont, N. H.....	11	Cowlitz Co., Wash.....	151	Door County, Wis.....	107	Fairbury, Neb.....	126
Clarion County, Pa.....	74	Crafton, Pa.....	74	Dorchester, N. H.....	13	Fairfield, Conn.....	35
Clark County, Ill.....	97	Cranberry Twp., Ohio.....	89	Dorchester County, S. C.....	167	Fairfield, Me.....	10
Clark County, Ind.....	91	Crane, Ohio.....	89	Douglas, Mass.....	30	Fairfield County, Conn.....	35
Clark County, Kan.....	130	Cranford, N. J.....	65	Douglas County, Kan.....	131	Fairhaven, Mass.....	30
Clark County, Ky.....	160	Cranston, R. I.....	31	Douglas County, Neb.....	126	Fair Haven, Vt.....	14
Clark County, Mo.....	119	Craven County, N. C.....	165	Douglas County, So. Dakota.....	125	Fair Haven, Wash.....	152
Clarke County, Va.....	156	Crawford County, Ill.....	97	Douglas Co., Wash.....	153	Fairmount, Minn.....	114
Clarke County, Wash.....	151	Crawford County, Ind.....	95	Dover, N. H.....	12	Fairmount, Ind.....	95
Clarksville, Mo.....	122	Crawford County, Pa.....	68	Draeut, Mass.....	30	Fall River, Mass.....	21
Clarksville, Tenn.....	163	Crawford Township, Kan.....	135	Drummer (Township), Ill.....	97	Fall River County, S. D.....	125
Clarksville, Tex.....	181	Crawfordsville, Ind.....	91	Dublin, Ga.....	170	Falls County, Texas.....	181
Clatsop County, Ore.....	150	Crestline, Ohio.....	81	Dublin, N. H.....	13	Falls City, Neb.....	127
Clay Centre, Kan.....	130	Creston, Iowa.....	115	Dublin, Tex.....	181	Fannin County, Texas.....	178
Clay County, Ind.....	91	Crockett, Tex.....	181	Du Bois, Pa.....	68	Fargo, N. D.....	123
Clay County, Kan.....	130	Cromwell, Conn.....	38	Dubuque, Iowa.....	115	Faribault, Minn.....	111
Clay County, Minn.....	111	Crook County, Wyo.....	138	Dubuque County, Iowa.....	115	Farmersville, Tex.....	181
Clay County, Tex.....	181	Crookston, Minn.....	111	Duluth, Minn., & Sch. Dist.....	111	Farmington, Conn.....	38
Clearfield County, Pa.....	74	Crown Point, Ind.....	95	Dunkirk, Ind.....	91	Farmington, N. H.....	12
Cleburne, Tex.....	181	Crow Wing County, Minn.....	111	Dunkirk, N. Y.....	43	Far Rockaway, N. Y.—(See N.	
Clermont County, Ohio.....	80	Cuba, N. Y.....	57	Dunklin County, S. C.....	167	Y. City).....	51
Cleveland, Ohio, & Sch. Dist.....	80	Cuero, Tex.....	181	Dunn County, Wis.....	110	Fayette County, Ind.....	95
Cleveland County, N. C.....	165	Cullman, Ala.....	172	Duquesne, Pa.....	74	Fayette County, Ohio.....	82
Cleveland County, Okla.....	176	Cumberland, Me.....	10	Durango, Col.....	141	Fayette County Pa.....	69
Clifton Heights, Pa.....	74	Cumberland, Md.....	76	Durham, N. C.....	165	Fayette County, Texas.....	178
Clifton Springs, N. Y.....	57	Cumberland, R. I.....	31	Durham County, N. C.....	166	Fayetteville, N. C.....	166
Clifton, Ohio.—(See Cincinnati).....	80	Cumberland County Me.....	10	Duval County, Fla.....	170	Fergus County, Mont.....	137
Clinton, Conn.....	38	Cumberland County, N. J.....	60	Duval County, Tex.....	181	Fergus Falls, Minn.....	111
Clinton, Iowa: and Sch. Dist.....	115	Cumberland County, N. C.....	166	Duxbury, Mass.....	30	Fernandina, Fla.....	170
Clinton, Mass.....	21	Cumberland County, Pa.....	74	Eagle County, Col.....	141	Fern Bank, Ohio.....	89
Clinton, Mo.....	122	Cuming County, Neb.....	126	Eastchester, N. Y.....	57	Fifth Louisiana, Lev. Dist., La.....	175
Clinton, S. C.....	167	Custer County, Mont.....	136	East Cleveland, O., & Sch. Dist.....	89	Findlay, Ohio.....	82
Clinton County, Ill.....	101	Custer County, S. D.....	124	Eastford, Conn.....	38	Findlay, Ohio, School District.....	89
Clinton County, Mo.....	119	Custer County, Idaho.....	139	East Haddam, Conn.....	35	Finney County, Kan.....	135
Clinton County, N. Y.....	57	Custer County, Okla.....	176	Easthampton, Mass.....	21	Fitchburg, Mass.....	22
Clinton County, Pa.....	68	Cuyahoga County, Ohio.....	81	East Hartford, Conn.....	35	Fitzgerald, Ga.....	170
Cloud County, Kan.....	130	Cuyler, N. Y.....	57	Eastland County, Tex.....	181	Flatbush, N. Y.—(see N. Y. C.).....	50
Clyde, Kans.....	135	Dade County, Mo.....	119	East Las Vegas, N. M.....	143	Flathead County, Mont.....	137
Clyde, Ohio.....	80	Dakota County, Neb.....	126	East Lincoln, Ill.....	97	Flatlands, N. Y.—(see N. Y. C.).....	50
Coahoma Co., Miss.....	173	Dallam County, Tex.....	181	East Liverpool, O., & Sch. Dist.....	82	Florence, Ala.....	171
Coal Creek, Ind.....	95	Dallas, Texas.....	177	East Lyme, Conn.....	38	Florence, Colo.....	142
Coatesville, Pa.....	68	Dallas County, Ala.....	171	East Newark, N. J.....	65	Florence, S. C.....	167
Cobleskill, N. Y.....	43	Dallas County, Mo.....	119	East Oakland, Ill.....	98	Florida.....	170
Cochise County, Ariz.....	144	Dallas County, Texas.....	178	Easton, Conn.....	38	Floyd County, Ga.....	169
Cocoonino County, Ariz.....	144	Dalton Fire Dist., Mass.....	21	Easton, Pa.....	68	Floyd County, Ind.....	91
Codrington County, S. D.....	125	Dalton, N. H.....	13	East Orange, N. J.....	60	Flushing, N. Y., and Sch. Dist.	
Coffey County, Kan.....	130	Damariscotta, Me.....	10	East Palestine, Ohio.....	89	—(see New York City).....	51
Coffeyville, Kan.....	130	Danbury, Conn.....	34	Eastport, Me.....	10	Foard County, Texas.....	181
Cohasset, Mass.....	30	Danbury (Town), Conn.....	38	East Providence Fire Dis., R.I.....	31	Fond du Lac, Wis.....	107
Cohoos, N. Y.....	43	Danlison, Conn.....	38	East Providence, R. I.....	31	Ford County, Ill.....	98
Coke County, Tex.....	181	Danvers, Mass.....	21	East Rutherford, N. J.....	65	Ford County, Kan.....	131
Colbert County, Ala.....	171	Danville, Ill.....	97	East St. Louis, Ill., & Sch. Dist.....	98	Forest County, Pa.....	74
Colechester, Conn.....	34	Danville, Ind.....	95	East Windsor, Conn.....	38	Forsythe County, N. C.....	165
Coldwater, Mich.....	103	Danville, Ky.....	161	Eaton, N. Y.....	57	Fort Bend County, Texas.....	181
Coldwater Township, Kan.....	135	Danville, Pa.....	68	Eaton, Ohio.....	89	Fort Benton, Mont.....	137
Coldwater Township, Mo.....	122	Danville, Va.....	156	Eaton Rapids, Mich.....	105	Fort Collins, Col.....	141
Cole County, Mo.....	119	Darien, Conn.....	38	Eau Claire, Wis.....	107	Fort Dodge, Iowa.....	116
Coleman, Tex.....	181	Darke County, Ohio.....	81	Eau Claire County, Wis.....	110	Fort Madison, Iowa.....	116
Coleman County, Tex.....	181	Dauphin County, Pa.....	68	Eddy County, N. D.....	124	Fort Scott, Kan.....	131
Colfax County, N. M.....	143	Davenport, Iowa.....	115	Edgewater N. Y.—(See N. Y. C.).....	52	Fort Wayne, Ind.....	91
Colfax, Wash.....	151	Davidson County, Tenn.....	164	Edgewood, Pa.....	74	Fort Worth, Tex.....	173
College Hill, Ohio.....	80	Davess County, Ind.....	91	Edmunds County, S. D.....	125	Foster County, N. D.....	124
College Pt., N. Y.—(See N. Y. C.).....	51	Davison County, S. D.....	124	Edwards County, Kan.....	131	Fostoria, Ohio.....	82
Collingsworth County, Tex.....	181	Dawson County, Mont.....	136	Edwards County, Texas.....	181	Fountain County, Ind.....	95
Colorado.....	140	Day County, S. D.....	125	Ellingham City, Ill.....	101	Foxborough, Mass.....	30
Colorado County, Tex.....	177	Dayton, Ky.....	161	Elbert County, Ga.....	170	Foxcroft, Me.....	10
Colorado Springs, Col.....	140	Dayton, Ohio: and School Dist.....	81	Eldorado, Kan.....	135	Framingham, Mass.....	22
Colorado Spgs., Col., Sch. Dist.....	141	Deaf Smith County, Tex.....	181	El Dorado County, Cal.....	146	Frankfort, Ind.....	92
Colton, Cal.....	150	Dearborn County, Ind.....	91	El Dorado Township, Kans.....	135	Frankfort, Ky.....	161
Columbia, Mo.....	122	Decatur, Ala.....	172	Elgin, Ill., & Sch. Dist.....	98	Frankfort, N. Y.....	57
Columbia, Pa.....	68						



Franklin, Ky.	162	Great Bend Township, Kan.	135	Hempstead School Dists., N. Y.	57	Jackson County, Ohio	83
Franklin, La.	174	Great Falls, Mont.: and S. D.	137	Hempstead, Tex.	181	Jackson County, Ore.	150
Franklin, N. H.	12	Greeley, Col.	141	Henderson County, N. C.	165	Jackson County, Tex.	181
Franklin, Bergen Co., N. J.	65	Greeley County, Kan.	135	Henderson County, Tex.	181	Jackson (Township), Ohio	89
Franklin, Essex Co., N. J.	60	Green Bay, Wis.	107	Henderson, Ky.	161	Jacksonville, Fla.	170
Franklin, Ohio	82	Greenburg, N. Y.	57	Hendricks County, Ind.	95	Jacksonville, Ill.	98
Franklin, Pa.	74	Greenbush, N. Y.	44	Hennepin County, Minn.	111	Jamaica, N. Y., Vill., Town and Sch. D sts—(see N. Y. City).	51
Franklin County, Ill.	98	Green County, Ky.	161	Henrietta, Tex.	181	Janestown, N. Y.	45
Franklin County, Kan.	131	Greene County, Ind.	92	Henry County, Mo.	119	Jamestown, N. D.	123
Franklin County, Ky.	161	Greene County, N. Y.	44	Henry County, Ohio	83	Janesville, Wis.	108
Franklin County, Mass.	22	Greene County, Mo.	119	Heppner, Ore.	151	Jasper County, Ill.	98
Franklin County, Mo.	119	Greene County, Pa.	74	Herington, Kan.	135	Jasper County, Ind.	95
Franklin County, Ohio	82	Greeneville, Tenn.	164	Herkimer, N. Y.	44	Jasper County, Tex.	181
Franklin County, Pa.	74	Greenfield, Ind.	92	Herkimer County & Town, N. Y.	57	Jay County, Ind.	92
Franklin County, Va.	156	Greenfield, Mass.	22	Hiawatha, Kan.	135	Jeddo Township, Mo.	122
Franklin Township, Kan.	135	Greenfield, Ohio	82	Hicksville, Ohio	89	Jefferson, Tex.	181
Franklinville, N. Y.	57	Greenleaf, Kans.	135	Hico, Tex.	181	Jefferson City, Mo.: & Sch. Dist.	119
Frederick, Md.	76	Green Riv. Spec. Dr'n Dist., Ill.	98	Hidalgo County, Tex.	181	Jefferson County, Ala.	171
Fredericksburg, Va.	156	Greensboro, N. C.	165	Higginsville, Mo.	119	Jefferson County, Ark.	175
Fredonia, N. Y.	44	Greensburg, Kan.	135	Highlands, Col.	141	Jefferson County, Cal.	142
Freehold, N. J.	60	Greensburg, Pa.	74	Highland County, Ohio	83	Jefferson County, Fla.	170
Freehold Township, N. J.	65	Greenville, Miss.	173	Highland Park, Mich.	103	Jefferson County, Ill.	98
Freeport, Ill.	98	Greenville, Ohio	82	Hightstown, N. J.	65	Jefferson County, Ind.	95
Freeport, Ill. School District	101	Greenville, Pa.	74	Hill County, Tex.	181	Jefferson County, Iowa	116
Freeport, N. Y.	57	Greenville, S. C.	167	Hillsboro, Tex.	179	Jefferson County, Neb.	127
Freeston County, Tex.	181	Greenville, Texas.	179	Hillsborough, N. H.	13	Jefferson County, Mont.	137
Frelinghuysen, N. J.	65	Greenville County, S. C.	167	Hillsboro, O.: and Sch. Dist.	89	Jefferson County, N. Y.	57
Fremont, Neb.	127	Greenwich, Conn.	35	Hillsboro B'dge Fire Prect. N. H.	13	Jefferson County, Ohio	83
Fremont, Ohio	82	Greenwood, S. C.	167	Hillsborough County, N. H.	12	Jefferson County, Pa.	74
Fremont County, Idaho	139	Greenwood County, Kan.	131	Hillsdale, Mich.	105	Jefferson County, Tex.	181
Fresno, Cal.	146	Gregg County, Tex.	181	Hinds County, Miss.	173	Jefferson County, Wash.	152
Fresno County, Cal.	147	Grenada, Miss.	173	Hingham, Mass.	30	Jefferson County, W. Va.	160
Frio County, Tex.	181	Griffin, Ga.	169	Hinsdale County, Colo.	141	Jefferson Township, Jefferson Co., Kansas	135
Frostburg, Md.	76	Griggs County, N. D.	123	Hinsdale, Mass.	30	Jeffersonville, Ind.	92
Fulton, Mo.	122	Grimes County, Texas	181	Hobart Township, Ind.	95	Jenkintown, Pa.	74
Fulton County, Ind.	92	Griswold, Conn.	38	Hoboken, N. J.	61	Jennings County, Ind.	95
Fulton County, Pa.	74	Groesbeck, Texas	181	Hodgeman County, Kans.	131	Jersey City, N. J.	61
Gadsden, Ala.	172	Grossdale, Ill.	98	Holbrook, Mass.	23	Jewett City, Conn.	38
Gaffney, S. C.	167	Groton, Conn.	35	Holland, Mich.	103	Johnson City, Tenn.	163
Gainesville, Ga.	169	Groton (Town & Village), N. Y.	57	Hollidaysburg, Pa.	69	Johnson County, Kan.	132
Gainesville, N. Y.	57	Grundy County, Mo.	119	Hollis, Me.	10	Johnson County, Ill.	101
Gainesville, Texas	178	Guadalupe County, Texas	181	Hollister, Cal.	147	Johnson County, Ind.	95
Galena, Ill.	98	Guernsey County, Ohio	89	Holliston, Mass.	30	Johnson County, Iowa	116
Galesburg, Ill.	98	Guilford, N. Y.	57	Holly Beach, N. J.	65	Johnson County, Tex.	181
Gallion, Ohio	82	Guilford Township, Kan.	135	Holyoke, Mass.	23	Johnson County, Wy.	138
Gallatin, Mo.	119	Gunnison County, Col.	141	Homestead, Pa.	69	Johnston, R. I.	31
Gallatin County, Ill.	98	Guthrie, Oklahoma	176	Honey Grove, Tex.	181	Johnston (Town), N. Y.	45
Gallatin County, Mont.	137	Guttenberg, N. J.	61	Hood County, Tex.	181	Johnston (City), N. Y.	45
Gallia County, Ohio	82	Hackensack, N. J.	61	Hoosick, N. Y.	57	Johnston, Pa.	69
Gallipolis, Ohio	82	Hackettstown, N. J.	61	Hoosick Falls, N. Y.	57	Joliet, Ill.	98
Galveston, Texas	178	Hadley, Mass.	30	Hopkins County, Tex.	181	Jones County, Texas	179
Galveston County, Texas	179	Hagerstown, Md.	76	Hopkinton, Mass.	30	Joplin, Mo.	120
Ganeer Township, Ill.	101	Hale County, Tex.	181	Hopkinsville, Ky.	161	Junction City, Kan.	132
Garden City, Kan.	131	Halifax County, Va.	157	Hornellsville, N. Y.	44	Junction Township, Kan.	135
Gardiner, Me.	10	Hall County, Tex.	181	Horseheads, N. Y.	57	Juniata County, Pa.	69
Gardner, Mass.	22	Hallettsville, Tex.	181	Houlton, Me.	9	Kalamazoo, Mich.	103
Garfield (Boro.), N. J.	65	Hallowell, Me.	9	Hounsfield, N. Y.	57	Kalispell, Mont.	137
Garfield County, Col.	141	Hamblen County, Tenn.	164	Houston, Texas	179	Kane County, Ill.	101
Garfield County, Oklahoma	176	Hamburg, Ia.	117	Houston County, Tex.	181	Kankakee County, Ill.	98
Garfield County, Wash.	153	Hamden, Conn.	38	Howard County, Ind.	92	Kankakee School Dist., Ill.	98
Garnet, Kan.	135	Hamden, N. Y.	44	Howard County, Neb.	127	Kansas	129
Garrard County, Ky.	162	Hamilton, Mass.	30	Howard County, Tex.	181	Kansas City, Kan.	132
Geary County, Kan.	131	Hamilton, Ohio, and Sch. Dist.	83	Hubbard, Tex.	181	Kansas City, Mo., & Sch. Dist.	120
Geneseo, N. Y.	44	Hamilton County, Ill.	101	Hudson, Mass.	23	Kansas Township, Ill.	101
Geneva (City & Town), N. Y.	57	Hamilton County, Ind.	92	Hudson, N. Y.	44	Karnes County, Tex.	181
Geneva School Dist., N. Y.	57	Hamilton County, Kans.	131	Hudson, Wis.	107	Kaufman, Tex.	181
Geneva School District, Ohio	89	Hamilton County, N. Y.	57	Hudson County, N. J.	61	Kaw Township, Mo.	120
Georgetown, S. C.	167	Hamilton County, Ohio	83	Hughes County, S. D.	125	Kay County, Okla.	176
Georgia	167	Hamilton County, Tenn.	163	Hull, Mass.	30	Kearny County, Kan.	135
German Flatts, N. Y.	57	Hamilton Township, N. J.	65	Humboldt, Kan.	135	Kearney, Neb.	127
Germantown, Ohio	89	Hammond, Ind.	92	Humboldt County, Cal.	150	Kearney, N. J.	62
Gibsonburg, Ohio	89	Hammonton, N. J.	65	Humboldt County, Nev.	154	Keene, N. H.	12
Gibson City, Ill.	101	Hampden County, Mass.	22	Hunter, N. Y.	57	Keeneville, N. Y.	57
Gilbertsville, N. Y.	57	Hampshire County, Mass.	30	Huntingdon, Pa.	69	Kendall County, Ill.	101
Gil Creek Township, S. C.	167	Hampton School Dist., Iowa	117	Huntingdon County, Pa.	69	Kendallville, Ind.	95
Girard, Kansas	135	Hancock, N. Y.	57	Huntingdon, Conn.	35	Kennebec County, Me.	10
Gladstone, Mich.	103	Hancock County, Ill.	98	Huntington, Ind.	92	Kennebunk, Me.	10
Glassboro, N. J.	65	Hancock County, Ind.	95	Huntington, W. Va.	159	Kennebunkport, Me.	10
Glastonbury, Conn.	35	Hancock County, Ohio	83	Huntington County, Ind.	92	Kennett Square, Pa.	74
Glenn County, Cal.	147	Hanford, Cal.	150	Huntsville, Ala.	171	Kenosha, Wis.	108
Glens Falls, N. Y.: and Sch. D't	44	Hannibal, Mo.	119	Huntsville, Tex.	181	Kent, Ohio	83
Glen Ridge, N. J.	60	Hanover, N. H.	13	Huron, Ohio	89	Kent County, Del.	74
Glenville, Ohio.: and Sch. Dist.	82	Hansford County, Tex.	181	Hutchinson, Kans.	131	Kent County, Texas	181
Gloucester, Mass.	22	Hanson County, S. D.	125	Hyde County, S. D.	125	Kenton, Ohio	83
Gloucester City, N. J.	61	Hardeman County, Tex.	181	Idaho	139	Kenton Un. Sch. Dist., Ohio	89
Gloucester County, N. J.	61	Hardin County, Texas	181	Idaho County, Idaho	139	Kentucky	160
Gloversville, N. Y.	44	Hardin County, Ohio	83	Illion, N. Y.	45	Keokuk, Iowa	116
Goffstown, N. H.	13	Hardwick, Mass.	30	Illinois	95	Kern County, Cal.	147
Gogebic County, Mich.	105	Hardwick, Vt.	15	Illinois Township, Kan.	135	Kerr County, Tex.	181
Goldfield, Col.	142	Harper City, Kans.	131	Independence (C'y & Twp), Kan.	132	Kershaw County, S. C.	167
Goliad County, Texas	179	Harper County, Kans.	135	Independence, Mo.	122	Keyport, N. J.	65
Gonzales, Tex.	181	Harriman, Tenn.	163	Independence Sch. Dist, Mo.	119	Key West, Fla.	170
Gonzales County, Texas	179	Harrisburg, Pa., and Sch. Dist.	69	Indiana	89	Kidder County, N. D.	123
Goodland, Kan.	135	Harris County, Texas	179	Indiana County, Pa.	69	Killingly, Conn.	35
Goose Creek Township, Ill.	101	Harrison, N. J.	61	Indianapolis, Ind. & Sch. Dist.	92	Kimble County, Texas	181
Gorham, N. H.	13	Harrison, N. Y.	57	Industry, Me.	10	King County, Tex.	181
Goshen, Ind.	92	Harrisonburg, Va.	157	Inyo County, Cal.	147	King County, Wash.	152
Gouverneur, N. Y.	57	Harrison County, Ind.	92	Iola City, Kan.	135	Kingfisher County, Okla.	176
Gowanda, N. Y.	57	Harrison County, Ky.	161	Iola Township, Kan.	135	Kingman, Me.	10
Grafton County, N. H.	13	Harrison County, Texas	179	Ionia, Mich.	105	Kingman, Kans.	132
Grafton, Mass.	22	Harrisonville, Mo.	122	Iowa	114	Kingman County, Kan.	132
Grafton, N. D.	121	Harrisville, N. H.	13	Iowa City, Iowa	116	Kings County, Cal.	150
Grafton, W. Va.	159	Hartford, Conn., and Sch. Dist's	35	Ipswich, Mass.	23	Kings Co., N. Y.—(see N. Y. C.)	50
Graham County, Ariz.	144	Hartland, Conn.	38	Iron County, Wis.	108	Kingston, Mass.	30
Graham County, Kan.	131	Hartland, Me.	10	Iron Mountain, Mich.	104	Kingston, N. Y.	45
Grand Forks, N. D.	123	Hartley County, Tex.	181	Iron County, Ohio	83	Kinsley, Kans.	135
Grand Forks County, N. D.	124	Hartwell, O.: and Sch. Dist.	89	Ironton School District, Ohio	89	Kiowa County, Kan.	132
Grand Haven, Mich.	103	Hasbrouck Heights, N. J.	65	Ironwood, Mich.	104	Kiowa Township, Kans.	135
Grand Island, Neb.	127	Haskell County, Kans.	131	Ironwood School Dist., Mich.	105	Kirkville, Mo.	122
Grand Junction, Col.	141	Haskell County, Tex.	181	Irvington, N. J.	65	Kitas County, Wash.	153
Grand Rapids, Mich.	103	Hastings, Minn.	111	Ishpeming, Mich.	104	Kittitas County, Wash.	152
Grand Rapids, Minn.	114	Hastings, N. Y.	57	Island County, Wash.	153	Klamath County, Oreg.	150
Grand River, Mo.	119	Hastings, Neb.	127	Islip School Dist. No. 1, N. Y.	57	Klamath Falls, Oreg.	151
Grand Traverse Co., Mich.	105	Hatfield, Mass.	30	Itaska, Tex.	181	Klickitat County, Wash.	152
Grant City, Mo.	122	Haven Township, Kan.	135	Ithaca, N. Y.	45	Knox County, Ind.	92
Grant County, Ind.	92	Haverhill, Mass.	22	Ithaca School District, N. Y.	57	Knox County, Tenn.	163
Grant County, Kan.	131	Haverhill, N. H.	13	Jack County, Tex.	181	Knox County, Tex.	179
Grant County, Ky.	161	Hawthorne (Boro.) N. J.	65	Jackson, Mich.	104	Knoxville School Dist., Iowa	117
Grant County, N. M.	144	Hays County, Texas	181	Jackson, Miss.	173	Knoxville, Tenn.	163
Grant County, Okla.	176	Haywood County, Tenn.	163	Jackson, Tenn.	163	Kokomo, Ind.	92
Grant County, S. D.	125	Healdsburg, Cal.	147	Jackson County, Ind.	92	Kootenai County, Idaho	139
Grant Twp., Neosho Co., Kan.	135	Hebron, Conn.	38	Jackson County, Kan.	132	Kosciusko County, Ind.	95
Grant Twp., Reno Co., Kan.	135	Hebron, Neb.	127	Jackson County, Mo.	119	Lace Levee & Drain, D., Ill.	101
Grass Valley, Cal.	147	Helena, Ark.	175	Jackson County, Ore.	150	Lackawanna County, Pa.	69
Gravesend, N. Y.—(see N. Y. C.)	50	Helena, Mont. and S. D No. 1	137	Jackson County, Tex.	181	Laclede County, Mo.	120
Gray County, Kan.	131	Hempill County, Tex.	181	Jacksonville, Fla.	170		
Grayson County, Ky.	162	Hempstead, N. Y. and Sch. Dists.	44	Jacksonville, Ill.	98		
Grayson County, Texas	181	(See N. Y. City)	51	Jeddo Township, Mo.	122		
Great Barrington, Mass.	30			Jefferson, Tex.	181		
Great Bend City, Kan.	135			Jefferson City, Mo.: & Sch. Dist.	119		



Laconia, N. H.	12	Lockhaven, Pa.	70	Mariposa County, Cal.	150	Minnesota	110
La Crosse, Wis.	108	Lockport, N. Y.	45	Marlborough, Mass.	24	Mission Township, Kan.	136
La Crosse County, Wis.	108	Lodi, N. J.	65	Marlin, Tex.	181	Mississippi	172
Ladonia, Tex.	181	Logan, Ohio.	84	Marmaton Township, Kan.	136	Mississippi Levee Dist., Miss.	173
Lafayette, Ind.	93	Logan, Utah.	143	Marquette, Mich.	104	Missoula, Mont.	137
Lafayette County, Mo.	120	Logan County, Idaho.	139	Marquette Sch. D. No. 1, Mich.	105	Missoula County, Mont.	137
Lafourche Bas. Lev. Dist., La.	174	Logan County, Kan.	135	Marshall, Tex.	181	Missouri	117
Lagrange, Ind.	95	Logan County, Ky.	161	Marshall County, Ind.	95	Mitchell, S. D.	125
La Grange, Tex.	181	Logan County, N. D.	124	Marshall County, Kan.	133	Mitchell County, Iowa	116
Lake Borgne Lev. Dist., La.	174	Logan County, Ohio.	84	Marshall County, S. D.	125	Mitchell County, Kan.	136
Lake County, Cal.	147	Logan County, Okla.	176	Marshall County, Tenn.	164	Mitchell County, Texas	181
Lake County, Col.	141	Logansport, Ind.	93	Marshalltown, Iowa	116	Moberly, Mo.	120
Lake County, Minn.	111	Long Branch, N. J.	62	Marshall Twp., Ill.	101	Mobile, Ala.	172
Lake County, Ohio	83	Long Island City, N. Y.—(see N. Y. City)	51	Marshfield, Mass.	25	Mobile County, Ala.	172
Lake County, Ore.	150	Longmeadow, Mass.	30	Martin County, Ind.	95	Modesto, Cal.	150
Lake County, S. D.	125	Longmont, Colo.	141	Martin County, Tex.	181	Mohave County, Ariz.	145
Lakewood, Ohio.	89	Longton Township, Kan.	135	Martinsburg, W. Va.	160	Mohawk, N. Y.	57
Lamar County, Texas	179	Longview, Tex.	181	Martin's Ferry, Ohio: & Sch. Dist.	89	Moline, Ill.	99
Lamar, Mo.	122	Lorain County, O.	84	Martin, Tenn.	164	Momence Township, Ill.	101
Lampasas, Tex.	181	Lorain, Ohio.	84	Maryland	75	Monett, Mo.	122
Lampasas County, Tex	181	Lorain S. D., Ohio	89	Marysville, Cal.	150	Monmouth County, N. J.	65
Lancaster, Mass.	30	Los Angeles, Cal.	147	Mason and Tazewell (Special Drainage District), Ill.	99	Monongahela, Pa.	70
Lancaster, N. H.	13	Los Angeles County, Cal.	147	Mason City, Iowa	116	Monroe, La.	174
Lancaster, Ohio	83	Loudon (Twp.), Ohio	89	Mason County, Iowa	116	Monroe County, Ill.	101
Lancaster, Pa.	70	Louisburg Township, Kan.	136	Mason County, Mich.	105	Monroe County, Ind.	93
Lancaster County, Pa.	70	Louisiana	174	Mason County, Wash.	152	Monroe County, Iowa	116
Lancaster County, Neb.	127	Louisiana, Mo.	120	Massachusetts	15	Monroe County, N. Y.	46
Lancaster County, S. C.	167	Louisville, Ky.	161	Massillon, Ohio	85	Monroe County, Pa.	70
Lander County, Nev.	154	Loveland, Col.	141	Matagorda County, Tex.	179	Monroe County, Wis.	110
Landsdale, Pa.	74	Lowe Township, Ill.	101	Matawan (Township), N. J.	65	Monroe Township, Kan.	136
Lane County, Kan.	132	Lowell, Mass.	23	Mattoon (City), Ill.	99	Monroeville, Ohio	89
Lansingburg, N. Y.: & Sch. Dist	45	Lowville, N. Y.	57	Mattoon (Township), Ill.	99	Monrovia, Cal.	147
Lansing, Mich.	104	Lubbock, Tex.	181	Maumee, Ohio	89	Monson, Mass.	25
La Plata County, Col.	141	Lubbock County, Tex.	181	Maverick County, Tex.	181	Monson, Me.	10
La Porte, Ind.	93	Lucas County, Ohio	84	Maynard, Mass.	25	Montague, Mass.	30
La Porte County, Ind.	93	Ludington, Mich.	14	Maysville, Ky.	161	Montana	136
Laramie, Wyo.	138	Ludlow, Ky.	162	Maywood, N. J.	65	Montclair, N. J.	62
Laramie County, Wyo.	138	Ludlow, Vt.	15	Meade County, Kan.	133	Monterey County, Cal.	147
Laredo, Texas.	181	Lufkin, Tex.	181	Meade County, S. D.	125	Montgomery, Ala.	172
La Salle County, Tex.	181	Luzerne County, Pa.	70	Meadville, Pa.	70	Montgomery Co., Ala.	172
Las Animas County, Col.	141	Lycoming County, Pa.	70	Meagher County, Mont.	137	Montgomery County, Kan.	133
Las Vegas, N. M.	144	Lyme, Conn.	38	Mechanic Falls, Me.	10	Montgomery County, Ky.	162
Latah County, Idaho	139	Lyme, N. H.	13	Mechanicsburg, Pa.	74	Montgomery County, Md.	76
Lathrop, Mo.	122	Lynchburg, Va.	157	Mechanicsville, N. Y.	46	Montgomery County, N. Y.	57
Laurel, Md.	76	Lynn, Mass.	24	Mechanicsville, S. D., Ohio	89	Montgomery County, Ohio	85
Laurens, S. C.	167	Lyon County, Kan.	132	Mecklenburg County, N. C.	165	Montgomery County, Pa.	70
Laurens County, S. C.	167	Lyon County, Nev.	154	Mecklenburg County, Va.	157	Montgomery County, Tex.	181
Lavaca County, Tex.	181	Lyons, Kansas	133	Medford, Mass.	25	Montour County, Pa.	70
Lawrence, Kan.	132	Lyons, N. Y.	57	Medford, Ore.	151	Montpelier, Ohio	89
Lawrence, Mass.	23	Lysander, N. Y.	57	Media, Pa.	70	Montpelier, Vt.	15
Lawrenceburg, Ind.	93	McCComb, Miss	173	Medicine Lodge, Kan.	133	Montrose County, Colo.	142
Lawrence County, Ill.	101	McConnellsville, O.	89	Medicine Lodge Towns'p, Kan.	136	Montville, Conn.	38
Lawrence County, Ohio	84	McCracken County, Ky.	161	Medina, Ohio	89	Moorhead, Minn.	112
Lawrence County, Pa.	74	McCook County, S. D.	125	Medina County, Tex.	181	Mora County, N. M.	144
Lawrence County, S. D.	125	McCulloch County, Tex.	181	Meeting House Sch. Dis., Conn.	38	Morgan County, Ill.	99
Leadville, Col.	141	McHenry County, N. D.	124	Meigs County, Ohio	85	Morgan County, Ind.	93
Leavenworth, Kan.	132	McIntosh County, N. D.	124	Melrose, Mass.	25	Morgan County, Mo.	120
Leavenworth County, Kan.	132	McKean County, Pa.	74	Melrose Park, Ill.	99	Morris, N. Y.	57
Lebanon, Conn.	38	McKeesport, Pa.: & Sch. Dist.	70	Memphis, Mo.	122	Morris County, Kan.	133
Lebanon, N. H.	12	McKinney, Texas.	179	Memphis, Tenn.	163	Morris County, N. J.	65
Lebanon, N. Y.	57	McLean County, N. D.	124	Memphis School Dist., Tenn.	164	Morrison County, Minn.	114
Lebanon, O., & School Dist.	89	McLennan County, Tex.	179	Menard County, Tex.	181	Morristown, Tenn.	164
Lebanon, Pa.	70	McMinnville, Tenn.	164	Mendocino County, Cal.	147	Morrisville, Vt.	15
Lebanon County, Pa.	74	McPherson, Kan.	136	Menominee County, Mich.	104	Morton County, Kan.	133
Lee County, Ark.	175	McPherson Township, Kan.	136	Merced County, Cal.	147	Morton County, N. D.	123
Lee County, Iowa	116	Macomb, Ill.	99	Mercer County, Ky.	161	Moscow, Idaho	139
Lee County, Tex.	181	Macon, Ga.	169	Mercer County, N. J.	62	Motley County, Tex.	181
Lee Co. Inlet S. Dr. D., Ill.	101	Macon, Mo.	120	Mercer County, N. D.	124	Moultrie County, Ill.	99
Leetonia, Ohio	89	Macon County, Ill.	99	Mercer County, Ohio	85	Mound City, Mo.	122
Lehigh County, Pa.	74	Macon County, Mo.	120	Mercer County, Pa.	74	Mound City, & Twp., Kansas	136
Leicester, Mass.	30	Macoupin County, Ill.	99	Merchantville, N. J.	65	Mount Arlington, N. J.	65
Leipsic, Ohio	84	Madison, Conn.	38	Meredith, N. H.	13	Mt. Carmel, Pa.	74
Lemhi County, Idaho	139	Madison, Ga.	169	Meredith Fire District, N. H.	12	Mount Desert, Me.	10
Lenox, Mass.	30	Madison, Ind.	93	Meriden, Conn. (City & Town)	35	Mount Morris, N. Y.	46
Leominster, Mass.	23	Madison, N. J.	62	Meridian, Miss.	173	Mount Morris Township, Ill.	101
Leon County, Tex.	181	Madison, N. Y.	57	Meridocino Levee District, Ill.	101	Mount Pleasant, Mo.	120
Le Roy Township, Kan.	135	Madison, Wis.	108	Merrimack County, N. H.	12	Mount Vernon, Ind.	93
Lestershire, N. Y.	57	Madison County, Ala.	172	Mesa County, Col.	142	Mount Vernon, Mo.	122
Le Sueur, Minn.	114	Madison County, Ind.	93	Methuen, Mass.	25	Mount Vernon, N. Y.	46
Lewis and Clark County, Mont.	137	Madison County, Ky.	161	Miami County, Kan.	133	Mount Vernon, Ohio	85
Lewis County, N. Y.	57	Madison County, Miss.	173	Miami County, Ohio	85	Mt. Vernon S. D., Ohio	89
Lewis County, Wash.	152	Madison County, Mont.	137	Miamisburg, Ohio	85	Mount Vernon Township, Ill.	101
Lewiston, Me.	9	Madison County, Ohio	84	Michigan	101	Muhlenberg County, Ky.	162
Lewiston, N. Y.	45	Madison County, Tex.	181	Michigan City, Ind.	93	Multnomah County, Ore.	150
Lexington, Ky.	161	Madisonville, Ohio	84	Middleborough, Mass.	25	Muncie, Ind.	93
Lexington, Mass.	23	Mahaoy City, Pa.	70	Middlebury, Conn.	38	Munising, Mich.	104
Lexington, Mo.	120	Mahoning County, Ohio	84	Middlebury, N. Y.	57	Muscatine, Iowa	116
Lexington, Va.	157	Maine	7	Middlebury, Vt.	14	Muskegon, Mich.	104
Liberty County, Tex.	181	Malden, Mass.	24	Middlefield Conn.	38	Muskegon County, Mich.	105
Liberty Township, Kan.	135	Malden, Mo.	122	Middleport, Ohio	85	Muskegon School Dist., Mich.	105
Liberty (Town), N. Y.	45	Mamakating, N. Y.	45	Middlesborough, Ky.	162	Muskingum County, Ohio	85
Liberty (Village), N. Y.	57	Mamaroneck, N. Y.	57	Middlesex County, Mass.	25	Nahant, Mass.	30
Licking County, Ohio	84	Manchester, Conn.	38	Middlesex County, N. J.	62	Naples (Town & Vill.), N. Y.	57
Lima, Ohio	84	Manchester, Mass.	24	Middletown, N. J.	62	Napoleon, Ohio	89
Lima Un. Sch. Dist., Ohio	89	Manchester, N. H.	12	Middletown, Ct. (City & Town)	35	Narragansett Pier, R. I.	31
Limestone County, Tex.	181	Manchester, Va.	157	Middletown, Orange Co., N. Y.	46	Nashua, N. H.	12
Lineklaen, N. Y.	57	Mandan, N. D.	123	Middletown (Town), N. Y., and Sch. Dist.—(See N. Y. City)	52	Nashville, Tenn.	164
Lincoln, Ill.	99	Manhattan, Kan.	136	Middletown, Ohio	85	Nassau County, N. Y.	46
Lincoln, Mass.	30	Manhattan Township, Kan.	133	Middletown, S. S. D., Ohio	89	Natchez, Miss.	173
Lincoln County, Kan.	132	Manheim School Dist. 2, N. Y.	57	Middleville, N. Y.	57	Natick, Mass.	25
Lincoln County, Ky.	161	Manistee, Mich.	104	Midland County, Mich.	105	Naugatuck, Conn.	36
Lincoln County, Mo.	120	Manitowoc, Wis.	108	Midland Park, N. J.	65	Navarro County, Texas	181
Lincoln County, Nev.	154	Mankato, Minn.	111	Mifflin County, Pa.	74	Navasota, Tex.	181
Lincoln County, Okla.	176	Manlius, N. Y.	57	Milam County, Tex.	179	Neapolis (North Danville), Va.	157
Lincoln County, Wash.	152	Mansfield, Conn.	38	Milan, Mo.	122	Nebraska	125
Lincoln Park (see Chicago) Ill.	97	Mansfield, Mass.	30	Milan, Tenn.	164	Nebraska City, Neb.	127
Lincoln Township, Kan.	132	Mansfield, Ohio	84	Miles City, Mont.	137	Needham, Mass.	25
Linda Vista Irrig. Dist., Cal.	147	Maple Hill Township, Kan.	136	Milford, Conn.	35	Neenah, Wis.	109
Lindsborg, Kan.	135	Marathon County, Wis.	108	Milford, Mass.	25	Nelson, N. Y.	57
Linwood, Ohio (See Cincinnati)	80	Marathon, N. Y.	46	Milford, N. H.	12	Nelson County, N. D.	123
Lisbon, Conn.	38	Marblehead, Mass.	24	Milford, N. Y.	57	Nelsonville, Ohio	85
Lisbon, Me.	10	Maricopa County, Ariz.	145	Millbank, S. D.	125	Nelsonville S. D., Ohio	89
Lisbon, N. H.	13	Marietta, Ohio	84	Millburn, N. J.	65	Neodesha, Kan.	133
Lisbon, N. D.	124	Marietta S. S. D., Ohio	89	Millbury, Mass.	30	Neodesha Township, Kansas	136
Lisbon, Ohio	89	Marin County, Cal.	147	Mille Laes County, Minn.	112	Neosho Falls, Kansas	136
Litchfield City, Ill.	101	Marinette, Wis.	108	Mills, Mass.	30	Neptune, N. J.	65
Litchfield, Conn.	35	Marion, Ala.	172	Mills County, Tex.	181	Neptune City, N. J.	65
Little Beaver Special Drain. District, Ill.	101	Marion, Ind.	93	Millvale, Pa.	70	Neptune T'wp Sch. Dist., N. J.	62
Little Falls, Minn.	114	Marion, Kan.	136	Millville, N. J.	62	Ness City, Kansas	136
Little Falls, N. Y.	45	Marion, Mo.	120	Milo, Me.	10	Ness County, Kan.	133
Little Falls (Town), N. Y.	57	Marion, Ohio	85	Milton, Mass.	30	Nevada, Mo.	122
Little Rock, Ark.	175	Marion, S. C.	167	Milton, N. H.	13	Nevada, Nev.	153
Littleton, N. H.	13	Marion County, Ind.	93	Milwaukee, Wis.	108	Nevada City, Cal.	147
Little Valley, N. Y.	57	Marion County, Kan.	133	Mineral Township, Mo.	122	New Albany, Ind.	93
Live Oak County, Tex.	181	Marion County, Tex.	181	Miner County, S. D.	125	Newark, N. J.	62
Livingston, Mont.	137	Marion I. S. D., Iowa	117	Minneapolis, Minn.	112	Newark, Del.	74
Livingston County, N. Y.	57	Marion U. S. D., Ohio	89	Minnehaha County, S. D.	125	Newark, Ohio	85
Llano County, Tex.	181					Newark City Sch. Dist., Ohio	89
						Newark Township, Ohio	89
						New Bedford, Mass.	25



New Berlin, N. Y.	57	Oklahoma County, Okla.	176	Perry, N. Y.	57	Provincetown, Mass.	27
Newbern, Tenn.	164	Olathe, Kan.	136	Perry, Okla.	176	Provo, Utah.	143
Newberry, S. C.	167	Oldham County, Texas.	181	Perry County, Ill.	99	Pueblo, Col., and Sch. Dis. No. 1.	142
Newberry Township, S. C.	167	Old Lyme, Conn.	38	Perry County, Ind.	93	Pueblo Co, Col., and Sch. Dist. No. 20.	142
New Boston, N. H.	13	Old Orchard, Me.	10	Perry County, Pa.	71	Pulaski, Tenn.	164
New Braunfels, Tex.	181	Old Saybrook, Conn.	38	Perrysburg, O.	86	Pulaski County, Ark.	175
New Britain, Ct. (City & Town)	36	Old Town, Me.	9	Persea School District, N. Y.	57	Pulaski County, Ill.	100
New Brunswick, N. J.	63	Olean, N. Y.	52	Peru, Ind.	94	Pulaski County, Ind.	94
Newburgh, N. Y.	46	Olean School Dist., N. Y.	57	Peterborough, N. H.	13	Pultney Township, Ohio.	89
Newbury Township, Kansas.	136	Olympia, Wash.	152	Petersburg, Va.	157	Punxsutawney, Pa.	72
Newburyport, Mass.	26	Omaha, Neb.	127	Petoskey, Mich.	104	Putnam, Conn. (City & Town).	37
New Canaan, Conn.	36	Omaha School Dist., Neb.	128	Pettis County, Mo.	121	Putnam County, Mo.	121
New Castle, Ind.	95	Onargo, Douglass & Danforth Townships, S. D. D. No. 1, Ill.	101	Phelps, N. Y.	57	Putnam County, Ohio.	86
Newcastle, Me.	10	Oneida County, Idaho.	140	Philadelphia, N. Y.	57	Quanah, Tex.	181
Newcastle, N. H.	13	Oneida County, Wis.	110	Philadelphia, Pa.	71	Queens County, N. Y.	53
New Castle, Pa.	70	Oneonta, N. Y.	52	Phillipsburg, Kans.	136	Quincy, Ill.	100
New Castle County, Del.	74	Oneonta, U. F. Sch. Dist. 5, N. Y.	57	Phillipsburg, N. J.	64	Quincy, Mass.	27
Newcomerstown, Ohio.	89	Onondaga County, N. Y.	52	Phillips, Me.	10	Quindaro Township, Kan.	136
Newfane, N. Y.	57	Ontario County & Town, N. Y.	57	Phillips County, Ark.	175	Quitman, Ga.	170
Newfield, N. Y.	57	Ontonagon, Mich.	105	Phillips Co., Kans.	136	Racine, Wis.	109
New Hampshire.	10	Oquawka City, Ill.	101	Philmont, N. Y.	57	Racine County, Wis.	109
New Hartford, Conn.	38	Orange, Conn.	36	Phoenix, Ariz.	145	Radford, Va.	158
New Haven, Conn.: City, Town and School District.	36	Orange, Mass.	26	Phoenixville, Pa.	71	Railway, N. J.	64
New Haven County, Conn.	36	Orange, N. J.	63	Pickaway County, Ohio.	86	Rains County, Texas.	181
New Jersey.	58	Orange, Tex.	181	Pickens County, S. C.	167	Raleigh, N. C.	165
New London, Conn.	36	Orangeburg, S. C.	167	Pierce, Mo. (Township.)	122	Ralls County, Mo.	121
New Lots, N. Y.—(see N. Y. C.)	50	Orange County, Ind.	95	Pierce City, Mo.	121	Ramsey County, Minn.	112
New Mexico Territory.	143	Orange County, Texas.	181	Pierce County, N. D.	124	Ramsey County, N. D.	123
New Milford, Conn.	38	Oregon.	150	Pierce County, Wash.	152	Randall County, Texas.	181
Newnan, Ga.	169	Oregon, Ill.	99	Pike County, Ill.	100	Randolph, Mass.	27
New Orleans, La.; & Dr'n Dist.	174	Oregon City, Ore.	150	Pike County, Ind.	95	Randolph, N. Y.	57
New Philadelphia, Ohio.	85	Oregon, Mo.	122	Pike County, Ohio.	86	Randolph, Vt.	15
Newport, Ky.	162	Orlando, Fla.	170	Pike County, Pa.	74	Randolph County, Ind.	95
Newport, Me.	10	Orleans Levee Dist., La.	175	Pilot Grove Township, Mo.	122	R. and W. Township, Ill.	101
Newport, N. H.	12	Orono, Me.	10	Pima County, Ariz.	145	Rankin, Pa.	74
Newport (Town & Vill'ge) N. Y.	57	Ortonville, Minn.	114	Pinal County, Ariz.	145	Ransom County, N. D.	124
Newport, R. I.	31	Orvil, N. J.	65	Pipestone, Minn., and Sch. D.	114	Rapid City, S. D.	125
Newport, Vt.	15	Osage, Kan.	136	Piqua, Ohio.	86	Raritan, N. J.	65
Newport News, Va.	157	Osage County, Kans.	133	Piqua S. S. D., Ohio.	89	Ravalli County, Mont.	137
New Rochelle. (C.) N. Y.	46	Osawatomie City & T'w'p, Kan.	136	Pitkin County, Colo.	142	Ravenna, Ohio.	86
New Rochelle (T.), N. Y.	57	Osborne County, Kan.	133	Pittsburg, Kans.	134	Raymond, N. H.	13
New Sharon, Me.	10	Osceola Township, Ill.	101	Pittsburg, Pa.	71	Reading, Mass.	27
Newton, Kan.	133	Oshkosh, Wis.	109	Pittsburg, Tex.	181	Reading, Ohio.	89
Newton, Mass.	26	Oskaloosa Township, Kan.	136	Pittsburg School District, Pa.	72	Reading, Pa.: and Sch. Dist.	72
Newton, N. J.	65	Oswegatchie, N. Y.	57	Pittsfield, Me.	10	Red Bank, N. J.	64
Newtown, Conn.	38	Oswego, Kans.	133	Pittsfield, Mass.	27	Redding, Conn.	38
Newtown, N. Y., and School Dist.	51	Oswego, N. Y.	52	Pittsfield, N. H.	13	Redlands, Cal.	148
New Ulm, Minn., & Sch. Dist.	114	Oswego County, N. Y.	53	Pittsfield, N. Y.	57	Red Oak, Iowa.	116
New Utrecht, N. Y.—(see N. Y. C.)	50	Oswego Falls Sch. Dist., N. Y.	57	Pittston, Pa.	72	Red River Atchafalaya and Bayou Beuf Levee Dist., La.	175
New Whatcom, Wash.	152	Oswego Township, Ill.	101	Pittsylvania County, Va.	158	Red River County, Tex.	180
New York State.	39	Otoe County, Neb.	128	Placer County, Cal.	148	Red Wing, Minn.	112
New York City.	46	Otsego, N. Y.	57	Plainfield, N. J.	64	Redwood County, Minn.	112
Nez Perces County, Idaho.	140	Otselic, N. Y.	57	Plainfield, Conn.	37	Redwood Falls, Minn.	114
Niagara County, N. Y.	57	Ottawa, Kans.	133	Plainville, Conn.	38	Reedsburg, Wis.	109
Niagara Falls, N. Y.	52	Ottawa, Ohio.	86	Plaintow, N. H.	13	Reeves County, Texas.	181
Nicholas County, Ky.	162	Ottawa County, Kan.	133	Plano, Tex.	181	Reidsville, N. C.	165
Niles, Ohio.	85	Ottawa County, Ohio.	86	Platte County, Mo.	121	Reno, Nev.	154
Noble County, Okla.	176	Ottawa Township, Ill.	101	Platte County, Neb.	128	Reno County, Kan.	134
Nolan County, Texas.	181	Otter Tail County, Minn.	112	Plattsburg, Mo.	122	Renovo, Pa.	74
Norfolk, Conn.	38	Ottumwa, Iowa.	116	Plattsburg (City), N. Y.	53	Rensselaer, N. Y.	53
Norfolk County, Mass.	26	Outagamie County, Wis.	109	Plattsburg (T'n & S. D.), N. Y.	57	Rensselaer County, N. Y.	53
Norfolk, Neb.	127	Ovid, N. Y.	53	Plattsburgh, N. Y.	57	Rensselaer, N. Y., Sch. Dist's.	57
Norfolk, Va.	157	Owego, N. Y.	57	Pleasant, Ohio.	89	Revere, Mass.	27
Norman, Oklahoma.	176	Owen County, Ind.	95	Pleasant Hill, Mo.	121	Rhineland, Wis.	109
Norridgewock, Me.	10	Owen County, Ky.	162	Pleasant Hill Township, S. C.	167	Rhode Island.	30
Norristown, Pa.	70	Owensboro, Ky.	162	Pleasant Ridge, Ohio.	89	Rice County, Kan.	134
North Adams, Mass.	26	Owosso, Mich.	104	Plumas County, Cal.	148	Richardson County, Neb.	128
Northampton, Mass.	26	Owyhee County, Idaho.	140	Plymouth, Conn.	38	Richfield Springs, N. Y.	53
Northampton, N. J.	65	Oxford, Conn.	38	Plymouth, Mass.	30	Richland, N. Y.	57
Northampton County, Pa.	70	Oxford, Ohio.	99	Plymouth, Pa.	74	Richland County, Ill.	100
North Attleborough, Mass.	26	Oxford, Pa.	74	Plymouth, N. Y.	57	Richland County, N. D.	124
North Bergen, N. J.	65	Oyster Bay, N. Y.	53	Polk, Ohio.	89	Richland County, Wis.	110
Northborough (Town), Mass.	26	Oyster Bay Sch. Dis. No. 5, N. Y.	57	Polk County, Minn.	112	Richland Township, Ill.	101
Northbridge, Mass.	30	Ozark, Ala.	172	Polk County, Ore.	150	Richmond, Ind.	94
North Brookfield, Mass.	30	Ozark Township, Kan.	136	Polk Township, Mo.	121	Richmond, Va.	158
North Canaan, Conn.	38	Pacific County, Wash.	152	Pomeroy, Ohio.	86	Richmond Co., N. Y.—(See N. Y. City).	52
North Carolina.	164	Paducah, Ky.	162	Pomfret, Conn.	38	Richmond Hill, N. Y.—(See N. Y. City).	51
North Dakota.	122	Page County, Va.	157	Pompton Lake, N. J.	65	Richmondville, N. Y.	57
North East, Pa.	74	Painesville S. D., Ohio.	89	Pontchartrain Levee Dist., La.	175	Ridgefield, Conn.	37
Northfield, N. Y., and School Dist.	52	Painesville Village, Ohio.	89	Pontiac, Mich.	105	Ridgeway Sch. Dist. No. 5, Suffolk County, N. Y.	57
Northfield, Vt.	15	Palatka, Fla.	170	Pontiac Township, Ill.	100	Ridgeway & Shelby School District, Orleans Co., N. Y.	57
North Greenbush School Dist. No. 6, N. Y.	57	Palestine, Tex.	180	Pope County, Minn.	112	Ridge Township, Ohio.	86
North Haven, Conn.	38	Palmer, Mass.	30	Portage County, Wis.	109	Ridgewood, N. J.	65
North Hempstead, N. Y.	52	Palmyra, N. J.	65	Port Angeles, Wash.	152	Riley, Ohio.	89
North Knoxville, Tenn.	164	Palo Pinto County, Tex.	181	Port Chester, N. Y.	53	Riley County, Kan.	134
North Olean, N. Y.	57	Pana, Ill., (City).	99	Port Clinton, Ohio.	86	Rio Blanco County, Col.	142
North Plainfield, N. J.	65	Pana, Ill., (Township).	99	Porter County, Ind.	94	Rio Grande County, Colo.	142
North Providence, R. I.	31	Panola City, Kan.	133	Porter County, Miss.	173	Ripley, Ohio.	89
North Stonington, Conn.	38	Parish, N. Y.	57	Port Huron, Mich.	105	Ripley County, Ind.	95
N. Tonawanda, Cy. & S. D., N. Y.	52	Paris, Ill.	99	Port Jervis, N. Y.	53	Ripley County, Mo.	122
Northumberland Co., Pa.	74	Paris, Ky.	162	Portland, Conn.	37	River Falls, Wis.	109
North Vernon, Ind.	95	Paris, Tenn.	164	Portland, Ind.	94	Riverhead School Dist. No. 5, Suffolk County, N. Y.	57
Northville, N. Y.	57	Paris, Tex.	180	Portland, Me.	9	Riverside, Cal.	148
North Yakima, Wash.	152	Park County, Mont.	137	Portland, Mich.	105	Riverside, O.—(See Cincinnati)	80
Norton County, Kan.	133	Parke County, Ind.	95	Portland, Ore.	150	Roane County, Tenn.	164
Norton, Kan.	136	Parker County, Tex.	181	Portland School Dist., Ore.	151	Roanoke, Va.	158
Norwalk, Conn. (City & Town).	36	Parkersburg, W. Va.	160	Port Leyden, N. Y.	57	Roberts County, S. D.	125
Norwalk, Ohio.	85	Parker Township, Kans.	133	Port of Portland, Ore.	151	Robertson County, Tex.	181
Norway, Me.	10	Parsons, Kans.	133	Port Richmond, N. Y.—(See N. Y. City).	52	Robinson Township, Ill.	101
Norwich, Conn.	36	Pasadena, Cal.: and Sch. Dist.	148	Pottawatomie County, Okla.	176	Rochester, Minn.	114
Norwich, N. Y.	57	Passaic, N. J.	63	Pottawattamie County, Iowa.	116	Rochester, N. H.	13
Norwood, Mass.	26	Passaic County, N. J.	63	Potter County, Pa.	74	Rochester, N. Y.	53
Norwood, Ohio.	85	Patchogue, N. Y.	57	Potter County, Texas.	181	Rockaway, N. J.	65
Nottingham, N. H.	13	Paterson, N. J.	63	Potter County, S. D.	125	Rockaway Beach, N. Y.—(See N. Y. City).	51
Nueces County, Texas.	179	Patrick County, Va.	157	Pottsville, Pa.	72	Rockbridge County, Va.	158
Nunda, N. Y.	57	Patten, Me.	10	Poughkeepsie, N. Y.	53	Rock County, Minn.	112
Nyack, N. Y.	57	Paulding, Ohio.	89	Prairie Township, Ill.	100	Rock County, Wis.	110
Nye County, Nev.	154	Paulding County, Ohio.	86	Pratt, Kan.	136	Rock Cr. Twp., Coffey Co., Kan.	136
Oak Cliff, Tex.	181	Pawnee City, Neb.	128	Pratt County, Kan.	134	Rock Cr. Twp., Nem. Co., Kan.	136
Oakland, Cal.	147	Pawnee County, Kans.	134	Preble County, Ohio.	86	Rockdale, Tex.	181
Oakland, Me.	10	Pawnee County, Okla.	176	Prescott, Ariz.	145	Rockford, Ill.	100
Oberlin, Ohio.	86	Pawtucket, R. I.	31	Presidio County, Texas.	181	Rockingham Co., N. H.	13
O'Brien County, Iowa.	116	Peabody, Mass.	26	Presque Isle, Me.	10	Rockingham County, Va.	158
Ocean City, N. J.	65	Peekskill, N. Y.	53	Preston, Conn.	37	Rock Island County, Ill.	100
Oconomowoc, Wis.	109	Pekin, Ill.	99	Price County, Wis.	110	Rock Island, Ill.: and Sch. Dist.	100
Oconto, Wis.	109	Pembina County, N. D.	124	Prince George's County, Md.	76	Rockland County, N. Y.	54
Ogden, Utah.	143	Pembroke, N. H.	13	Princeton, Ind.	95	Rockland, Mass.	27
Ogdensburg, N. Y.	52	Penacook, N. H.	12	Princeton, Mo.	122	Rockland, Me.	9
Ohio.	77	Pendleton County, Ky.	162	Price County, Wis.	110	Rockledge, Pa.	74
Ohio County, Ky.	162	Pennington County, S. D.	125	Prince George's County, Md.	76	Rockport, Mass.	30
Ohio County, W. Va.	160	Pennsylvania.	65	Princeton (Borough) N. J.	65	Rockport, Me.	10
Ohio Township, Ill.	101	Peno Township, Mo.	122	Proctor, Vt.	15		
Oil City, Pa.	71	Pensacola, Fla.	170	Providence, R. I.	31		
Okanogan County, Wash.	152	Peoria, Ill.	99				
Oklahoma, Territory of.	176	Peoria County, Ill.	99				
Oklahoma City, Okla.	176	Peoria Township, Ill.	101				
		Pepperell, Mass.	30				
		Perry, Ind.	95				



Rockport, Tex.....	181	Seituate, Mass.....	30	Sprague, Wash.....	153	Toledo Board of Education, O..	89
Rockville, Conn.....	37	Scotland County, Mo.....	121	Springfield, Ill.....	101	Tombstone, Ariz.....	145
Rockville Centre, N. Y.....	57	Scott County, Ind.....	95	Springfield, Mass.....	28	Tom Green County, Texas.....	181
Rockwall County, Texas.....	181	Scott County, Kan.....	134	Springfield, Mo.....	122	Tompkins County, N. Y.....	58
Rocky Hill, Conn.....	38	Scott County, Ky.....	162	Springfield, N. H.....	13	Tonawanda, N. Y.: & Sch. Dist.	55
Rolette County, N. D.....	124	Scottdale, Pa.....	74	Springfield, O.; & Sch. Dist.	87	Tonganoxie Township, Kan.....	136
Rome, Ga.....	169	Scott Township, Kan.....	136	Springfield, Tenn.....	14	Topsham, Me.....	10
Rome, N. Y.....	54	Scranton, Pa.....	72	Spring Lake (Boro.) N. J.....	65	Topeka, Kans.....	135
Rooks County, Kan.....	134	Scurry County, Tex.....	181	Springville, N. Y.....	55	Toronto, Ohio.....	88
Roselle, N. J.....	65	Seabrook, N. H.....	13	Stafford, Conn.....	38	Torrington, Conn.....	37
Ross County, Ohio.....	86	Sea Cliff, N. Y.....	57	Stafford County, Kan.....	134	Tottenville, N. Y.—(See N. Y. C.)	52
Rossie, N. Y.....	57	Sea Isle City, N. J.....	65	Stafford Springs, Conn.....	38	Toulon Township, Ill.....	101
Rouses Point, N. Y.....	57	Searcy County, Ark.....	176	Stamford (City) Conn.....	37	Towner County, N. D.....	124
Roxbury, Conn.....	38	Seattle, Wash.: & Sch. Dist. No. 1.	152	Stamford (Town.) Conn.....	37	Tracy, Minn.....	113
Rumford, Me.....	10	Sedalia, Mo.....	121	Stanberry, Mo.....	122	Travis County, Tex.....	180
Runnels County, Texas.....	180	Sedalia School District, Mo.....	122	Stanly County, N. C.....	166	Trenton, Mo.....	122
Rush County, Ind.....	95	Sedgwick County, Kan.....	134	Stanton County, Kans.....	134	Trenton, N. J.....	64
Rush County, Kan.....	134	Seguin, Tex.....	181	Starke County, Ind.....	95	Trinidad, Colo.....	142
Rushville, Ill.....	101	Selma, Ala.....	172	Starke County, N. D.....	124	Trinity County, Cal.....	149
Rutherford, N. J.....	64	Seneca, Kan.....	136	Stark County, Ohio.....	87	Troy, Ala.....	172
Rutherford County, N. C.....	165	Seneca, N. Y.....	57	Starkville, Miss.....	173	Troy, N. Y.....	55
Rutland, Mass.....	30	Seneca Falls, N. Y.....	54	Starr County, Tex.....	181	Troy, Ohio.....	88
Rutland, N. Y.....	57	Seven Hickory, Ill.....	100	Statesville, N. C.....	166	Troy S. D., Ohio.....	89
Rutland, Vt.....	15	Sevier County, Tenn.....	164	Staunton, Va.....	158	Trumansburg, N. Y.....	58
Rye, N. Y.....	57	Seward, Neb.....	128	Steele County, N. D.....	124	Trumbull, Conn.....	38
<b>S</b>		Seward County, Kan.....	134	Steelton, Pa.....	74	Trumbull County, Ohio.....	88
Saco, Me.....	10	Seward County, Neb.....	128	Stephens County, Tex.....	181	Truxton, N. Y.....	56
Sacramento, Cal.....	148	Sewickley, Pa.....	72	Sterling, Kan.....	136	Tucson, Ariz.....	145
Sacramento County, Cal.....	148	Seymour, Conn.....	38	Steubenville, Ohio.....	87	Tulare, Cal.....	149
Saddle River, N. J.....	64	Seymour, Ind.....	95	Stevens County, Kans.....	135	Turner, Me.....	10
Saginaw, Mich.....	105	Shackelford County, Tex.....	181	Stevens County, Minn.....	113	Turner County, S. Dak.....	125
Saginaw County, Mich.....	105	Shamokin, Pa.....	72	Stevens County, Wash.....	153	Turner's Falls, Mass.....	28
Saguache County, Col.....	142	Sharon, Mass.....	30	Stewartstown, N. H.....	13	Turtle Creek, Pa.....	73
St. Albans, Vt.....	15	Sharon, N. Y.....	57	Stillwater, Minn.....	113	Tuscaloosa, Ala.....	172
St. Augustine, Fla.....	170	Sharon, Pa.....	73	Stockbridge, N. Y.....	58	Tyler, Tex.....	181
St. Clair County, Mo.....	121	Sharon Springs, N. Y.....	57	Stockton, Cal.....	149	Tyler County, Tex.....	181
St. Cloud, Minn.....	113	Sharon Twp., Ohio.....	89	Stockton, Kan.....	136	Tyrone, Pa.....	74
St. Croix County, Wis.....	110	Sharpsburg, Pa.....	73	Stoneham, Mass.....	28	<b>U</b>	
St. James, Minn.....	113	Shasta County, Cal.....	149	Stonewall County, Tex.....	181	Uhrichsville, Ohio.....	88
St. Johns, Mich.....	105	Shawangunk, N. Y.....	57	Stonington, Conn.....	37	Union County, Wyo.....	138
St. Johnsville, N. Y.....	54	Shawnee County, Kan.....	134	Stoughton, Mass.....	30	Ulster, N. Y.....	58
St. Joseph County, Ind.....	95	Shawneetown, Ill.....	100	Strafford, N. H.....	13	Ulster County, N. Y.....	56
St. Joseph, Mo.: and School		Sheboygan, Wis.....	109	Strafford County, N. H.....	13	Ulysses, Kan.....	136
District.....	121	Sheffield, Ala.....	172	Stratford, Conn.....	38	Ulysses, N. Y.....	58
St. Lawrence County, N. Y.....	54	Shelby, Ohio.....	87	Streator Sch. Dist. No. 6, Ill.....	101	Umatilla County, Ore.....	151
St. Louis County, Minn.....	113	Shelby County, Ind.....	95	Stutsman County, N. D.....	123	Unadilla School Dist., N. Y.....	58
St. Louis, Mo.....	121	Shelby County, Ky.....	162	Suffield, Conn.....	37	Union, Me.....	10
St. Mary's Township, Kan.....	134	Shelby County, Mo.....	122	suffolk, Va.....	159	Union, Hudson Co., N. J.....	65
St. Mary's, Ohio: and Sch. Dist.		Shelby County, Ohio.....	89	Suffolk County, Mass.....	28	Union (Twp.), Bergen Co., N. J.	65
St. Paul, Minn.....	113	Shelby County, Tenn.....	164	Suffolk County, N. Y.....	58	Union, S. C.....	167
St. Peter, Minn.....	113	Shelby County, Tex.....	181	Sullivan County, Ind.....	94	Union City, Ind.....	95
Salamanca, N. Y.....	57	Shelbyville, Ind.....	95	Sullivan County, Mo.....	122	Union City, Tenn.....	164
Salamanca Township and City		Shelbyville Township, Ill.....	101	Sullivan County, N. H.....	13	Union County, Ill.....	101
of Columbus, Kan.....	134	Sheldon, S. D., Iowa.....	116	Sullivan County, Pa.....	74	Union County, Ind.....	94
Salem, Ind.....	95	Shenandoah, Pa.....	73	Sullivan Township, S. C.....	167	Union County, N. J.....	65
Salem, Mass.....	27	Sheraden, Pa.....	73	Sully County, S. D.....	125	Union County, Ohio.....	89
Salem, N. J.....	65	Sherburne, N. Y.....	57	Sulphur Springs, Tex.....	181	Union County, Pa.....	74
Salem Ohio.....	86	Sheridan, Wyo.....	138	Summerville, Ga.....	170	Union County, S. C.....	167
Salem, Ohio, School District.....	89	Sherman, Tex.....	180	Summit, N. J.....	64	Union County, S. D.....	125
Salem, Oregon.....	151	Sherman County, Kan.....	136	Sumner County, Kan.....	135	Union Springs, Ala.....	172
Salem County, N. J.....	65	Sherman County, Neb.....	128	Sumner County, Tenn.....	164	Union Twp., Jefferson Co., Kan.	136
Salida, Col.....	142	Shippensburg, Pa.....	74	Sumpter, S. C.....	167	Union Townsh., Rice Co., Kan.	136
Salina, N. Y.....	54	Shoshone County, Idaho.....	140	Sumpter County, S. C.....	167	Unionville, Mo.....	122
Salina, Kan.....	134	Shreveport, La.....	174	Sunapee, N. H.....	13	United States.....	5
Saline County, Ill.....	100	Sidney, N. Y.....	57	Sunbury, Pa.....	73	Upper Sandusky, Ohio.....	88
Saline County, Kan.....	134	Sidney, Ohio.....	87	Sunflower County, Miss.....	173	Upshur County, Tex.....	181
Salineville, Ohio.....	89	Silver Bow County, Mont.....	137	Superior, Wis.....	109	Upton, Mass.....	30
Salisbury, Conn.....	38	Simsbury, Conn.....	37	Superior, Neb.....	128	Urbana, Ill.....	101
Salisbury (City), N. C.....	165	Sing Sing, N. Y.....	55	Superior Township, Kansas.....	136	Urbana, Ohio: and Sch. Dis.....	89
Salisbury (Township), N. C.....	166	Sioux City, Iowa.....	116	Susquehanna County, Pa.....	74	Utah.....	142
Salt Lake City, Utah.....	143	Sioux City School Dist., Iowa	117	Sussex County, Del.....	75	Utica, N. Y.....	56
Salt Lake County, Utah.....	143	Sioux Falls, S. D.....	125	Sutter County, Cal.....	150	Uvalde, Tex.....	181
Salt Pond Township, Mo.....	122	Siskiyou County, Cal.....	149	Sutton County, Texas.....	181	Uvalde County, Tex.....	180
San Antonio, Tex.....	180	Skagit County, Wash.....	153	Swampscott, Mass.....	28	Uxbridge, Mass.....	30
San Augustine County, Tex.....	181	Skowhegan, Me.....	10	Sweet Grass County, Mont.....	137	<b>V</b>	
San Benito County, Cal.....	150	Slater, Mo.....	122	Sweetwater, Texas.....	181	Vallsburgh (Boro.), N. J.....	65
San Diego, Cal.....	148	Smith Centre, Kan.....	136	Sweetwater County, Wyo.....	138	Valatie, N. Y.....	58
San Diego County, Cal.....	148	Smith County, Tex.....	180	Switzerland County, Ind.....	95	Valencia County, N. M.....	144
San Diego Co., Coronado School		Smithfield & Portland Pike		Syracuse, Kansas.....	136	Vallejo, Cal.....	149
District.....	150	Smithfield, O.....	89	Syracuse, N. Y.....	55	Valley City, N. D.....	124
Sandusky, Ohio.....	86	Smithtown, N. Y.....	57	<b>T</b>		Valley County, Mont.....	137
Sandusky County, Ohio.....	87	Smoky Hill Township, Kan.....	136	Tacoma, Wash., and School		Valdosta, Ga.....	170
Sandwich, N. H.....	13	Smyrna, N. Y.....	58	District No. 10.....	153	Valparaiso, Ind.....	94
Sanford, Fla.....	170	Sni-a-Bar, Mo.....	122	Talbot County, Md.....	76	Val Verde County, Texas.....	181
San Francisco, Cal. (Cy. & Co.)	148	Snohomish County, Wash.....	153	Talladega, Ala.....	172	Van Buren, Mo.....	122
Sangamon County, Ill.....	100	Snyder County, Pa.....	74	Tamaqua, Pa.....	73	Van Buren, N. Y.....	58
Sau Jacinto County, Tex.....	181	Sny Island Levee, etc., Ill.....	100	Tampa, Fla.....	170	Van Buren, Ohio.....	89
Sau Jacinto and Pleasant Val-		Socorro County, N. M.....	144	Tarentum, Pa.....	73	Vancouver, Wash.....	153
ley Irrigation District.....	148	Sodus, N. Y.....	55	Tarentum School District, Pa.	74	Vanderburgh County, Ind.....	94
San Joaquin County, Cal.....	148	Solon, N. Y.....	58	Tarrant County, Tex.....	180	Van Wert, Ohio.....	88
San Jose, Cal.....	149	Somerset, N. Y.....	58	Tarrytown, N. Y.....	55	Van Wert County, Ohio.....	89
San Juan County, Col.....	142	Somerset County, Md.....	76	Taunton, Mass.....	28	Van Zandt County, Tex.....	181
San Juan County, Wash.....	153	Somerset County, N. J.....	64	Taylor, N. Y.....	58	Vassalboro, Me.....	10
Sau Luis Obispo County, Cal.....	149	Somerset County, Pa.....	74	Taylor, Tex.....	181	Venango County, Pa.....	74
Ssn Marcos, Tex.....	181	Somersworth, N. H.....	13	Taylor County, Tex.....	181	Venice, N. Y.....	58
San Mateo County, Cal.....	149	Somerville, Me.....	10	Taylor County, Wis.....	110	Vergennes, Vt.....	15
San Miguel County, Col.....	142	Somerville, Mass.....	27	Tazewell County, Ill.....	101	Vermont.....	13
San Miguel County, N. M.....	144	Somerville, N. J.....	65	Tecumseh, Neb.....	128	Vernon, Conn.....	37
San Patricio County, Tex.....	181	Sonoma County, Cal.....	149	Tebama County, Cal.....	149	Vernon County, Mo.....	122
San Saba County, Texas.....	181	Souderton, Pa.....	74	Temple, Tex.....	181	Vernon County, Wis.....	110
Santa Ana, Cal.....	149	South Amboy, N. J.....	64	Tennessee.....	162	Vernon Township, Mo.....	122
Santa Anna, Ill.....	100	South Bend, Ind.....	94	Tensas Basin Levee Dist., La.	175	Vicksburg, Miss.....	173
Santa Barbara, Cal.....	149	South Bethlehem, Pa.....	73	Terre Haute, Ind.....	94	Victor, Colo.....	142
Santa Clara County, Cal.....	149	Southbridge, Mass.....	28	Terrell, Texas.....	180	Victoria, Tex.....	181
Santa Clara Co., Sch. Dis., Cal.	149	Southbury (Town), Conn.....	38	Teton County, Mont.....	137	Victoria County, Tex.....	180
Santa Cruz, Cal.....	149	South Carolina.....	166	Texarkana, Tex.....	181	Vienna, N. Y.....	58
Santa Cruz County, Cal.....	149	South Dakota.....	124	Texas.....	176	Vigo County, Ind.....	94
Santa Fe County, N. M.....	144	So. Denver, Col. (see Denver)	141	The Dalles, Ore.....	151	Vinalhaven, Me.....	10
Santa Monica, Cal.....	150	Southfield, N. Y., and School		Theresa, N. Y.....	58	Vincennes, Ind.....	94
Santa Rosa, Cal.....	149	Dists.—(See N. Y. City).....	52	Thomas County, Kan.....	135	Vinton County, Ohio.....	89
Saranac Lake, N. Y.....	57	South Hadley, Mass.....	30	Thomaston, Conn.....	37	Virginia.....	155
Saratoga (Town), N. Y.....	57	South Haven Township, Kan.....	136	Thomaston, Me.....	10	Volney, N. Y.....	58
Saratoga County, N. Y.....	54	Southington, Conn. (Borough).....	38	Thompson, N. Y.....	55	Voluntown, Conn.....	38
Saratoga Springs, N. Y.....	54	Southington, Conn. (Town).....	37	Thornton, N. H.....	13	<b>W</b>	
Saratoga Springs (Town), N. Y.	57	South Kingstown, R. I.....	32	Throckmorton County, Tex.....	181	Wabash County, Ill.....	101
Sarcoxic Township, Mo.....	122	South Milwaukee, Wis.....	109	Thurston County, Wash.....	153	Wabaunsee County, Kans.....	135
Bargent County, N. D.....	123	South Norwalk, Conn.....	37	Ticonderoga, N. Y.....	55	Waco, Texas.....	180
Saugus, Mass.....	27	South Nyack, N. Y.....	58	Tiffin, Ohio.....	87	Wadena, Minn.....	113
Sault Ste. Marie, Mich.....	105	South Omaha, Neb.....	128	Tiffin School District, O.....	89	Wade Township, Ill.....	101
Sauunders County, Neb.....	128	South Orange, N. J.....	64	Tilton, N. H.....	13	Wahpeton, N. D.....	124
Savannah, Ga.....	169	South Park (see Chicago) Ill.....	97	Tioga County, Pa.....	73	Wake County, N. C.....	166
Saybrook, Conn.....	38	South St. Paul, Minn.....	113	Tippecanoe, O.: & School Dist.	89	Wakefield, Mass.....	28
Scarborough, Me.....	10	South Washington, Pa.....	74	Tippecanoe County, Ind.....	94	Waldoborough, Me.....	10
Scarsdale, N. Y.....	57	South Windsor (Town), Conn.....	38	Tipton, Ind.....	95	Walker County, Tex.....	181
Schenectady, N. Y.....	54	Spartanburg County, S. C.....	167	Tipton County, Ind.....	94	Walla Walla County, Wash.....	153
Scholarie, N. Y.....	57	Spencer County, Ind.....	94	Tipton County, Tenn.....	164	Wallace County, Kan.....	136
Schroepfel, N. Y.....	57	Spencer County, Ky.....	162	Titusville, Pa.: and Sch. Distr.	73	Waller County, Tex.....	180
Schuylkill County, Pa.....	72	Spencer, Mass.....	28	Titus County, Tex.....	181	Wallingford, Conn.: Boro, Town	
Schuyler County, Ill.....	100	Spokane, Wash.....	153	Tiverton, R. I.....	32	and School District.....	37
Schuyler County, Mo.....	121	Spokane County, Wash.....	153	Todd County, Minn.....	113	Wallington, N. J.....	65
Scioto County, Ohio.....	87	Sprague, Conn.....	37	Toledo, Ohio.....	87	Walkill, N. Y.....	58



Walpole, Mass.....	28	Wauseon, Ohio.....	89	Wheeling, W. Va.....	160	Winona County, Minn.....	114
Walpole, N. H.....	13	Waverly, Ill.....	101	Wheeler County, Tex.....	181	Winsted, Conn.....	38
Walsh County, N. D.....	124	Wawarsing, N. Y.....	56	White County, Ill.....	101	Winston, N. C.....	166
Waltham, Mass.....	28	Waxahachie, Tex.....	180	White County, Ind.....	95	Winthrop, Mass.....	29
Walton, N. Y.: and Sch. Dist.....	58	Waycross, Ga.....	170	Whitefield, N. H.....	13	Winton Place, Ohio.....	89
Walworth County, So. Dakota.....	125	Wayland, Mass.....	29	Whitehall, Ill.....	101	Wiscasset, Me.....	10
Wamego, and Township, Kan.....	136	Wayne, Neb.....	128	Whitehall, N. Y.....	56	Wisconsin.....	106
Wapakoneta, Ohio.....	88	Wayne, N. Y.....	58	White Pine County, Nev.....	154	Wise County, Tex.....	181
Wapello County, Iowa.....	117	Wayne County, Ind.....	94	White Plains, N. Y.....	56	Woburn, Mass.....	29
Ward County, N. D.....	124	Wayne County, Mich.....	105	Whitesboro, Tex.....	181	Wolcott, N. Y.....	58
Ward County, Texas.....	181	Wayne County, Neb.....	128	Whiteside Co. S. D. 21, Ill.....	101	Wolfeborough, N. H.....	13
Ware, Mass.....	29	Wayne County, Ohio.....	89	Whitestone, N. Y.—(See N. Y. C.).....	51	Woodbridge, N. J.....	65
Warner, N. H.....	13	Wayne County, Pa.....	74	White Sulphur Springs, Mont.....	137	Woodbury, Conn.....	38
Warren, Pa.....	74	Weatherford, Tex.....	181	Whitley County, Ind.....	94	Woodbury, N. J.....	65
Warren, R. I.....	32	Webb, N. Y.....	58	Whitman, Mass.....	29	Woodbury County, Iowa.....	117
Warren City, Ohio: & Sch. Dist.....	89	Weber County, Utah.....	143	Whitman County, Wash.....	153	Wood County, Ohio.....	88
Warren County, Ind.....	95	Webster, Mass.....	30	Whittier, Cal.....	150	Woodford County, Ky.....	162
Warren County, Ky.....	162	Webster City, Iowa.....	117	Wichita, Kans.....	135	Woodland, Cal.....	150
Warren County, N. J.....	65	Webster County, Ia.....	117	Wichita County, Kan.....	136	Woods County, Okla.....	176
Warren County, N. Y.....	58	Weehawken, N. J.....	65	Wichita County, Tex.....	181	Woodstock, Conn.....	38
Warren County, Ohio.....	88	Weehawken, N. J., School Dist.....	65	Wichita Falls, Tex.....	181	Woodstock, N. H.....	13
Warren County, Pa.....	74	Wellesley, Mass.....	29	Wilbarger County, Tex.....	181	Woodstock, Vt.....	15
Warrensburg Sch. Dist., Mo.....	122	Wellington, Kans.....	135	Wild Cat Spec'l Drain. Dist., Ill.....	101	Woodstown, N. J.....	65
Warrensburg (City & Twp), Mo.....	122	Wells, Minn.....	114	Wildwood, N. J.....	65	Woodward County, Okla.....	176
Warrensburg Sch. Dist. No. 1, N. Y.....	58	Wellsburg, N. Y.....	58	Wilkes Barre, Pa.: & Sch. Dist.....	73	Woonsocket, R. I.....	32
Warrick County, Ind.....	94	Wells County, Ind.....	94	Wilkes County, N. C.....	166	Wooster, Ohio.....	88
Warsaw, Ill.....	101	Wells County, No. Dak.....	124	Wilkinsburg, Pa.....	73	Worcester, Mass.....	30
Warsaw, Ind.....	95	Wellston, Ohio.....	88	Williamsbridge, N. Y.—(See N. Y. City).....	49	Worth County, Mo.....	122
Warsaw, N. Y.....	56	Wellsville, Ohio.....	88	Williams County, N. D.....	124	Wrentham, Mass.....	30
Washburn County, Wis.....	110	West Bay City, Mich.....	105	Williams County, Ohio.....	88	Wright County, Mo.....	122
Washington.....	151	Westboro, Mass.....	29	Williamson County, Ill.....	101	Wyandotte County, Ohio.....	89
Washington, Conn.....	37	Westbrook, Conn.....	38	Williamson County, Tex.....	181	Wyandotte County, Kans.....	135
Washington, Ga.....	170	Westbrook, Me.....	10	Williamsport, Pa.....	73	Wymore, Neb.....	128
Washington, Ind.....	94	West Chester, N. Y.—(see N. Y. C.).....	49	Williamstown, Mass.....	29	Wyoming.....	138
Washington, Franklin Co., Mo.....	122	West Chester, Pa.....	73	Willimantic, Conn.....	38	Wyoming, Ohio.....	89
Washington, Lafayette Co., Mo.....	122	Westchester County, N. Y.....	56	Willoughby, Ohio.....	89	Wyoming County, Pa.....	74
Washington, Pa.....	73	West Chicago, Ill. (see Chicago).....	97	Willmar, Minn.....	114	Wytheville, Va.....	159
Washington County, Ark.....	178	West Chic. Park, Ill. (see Chic.).....	97	Wilmerding, Pa.....	73		
Washington County, Idaho.....	140	Westerly, R. I.....	32	Wilmington, Pa.....	75	Xenia, Ohio.....	88
Washington County, Ill.....	101	Westfield, Mass.....	29	Wilmington, Del.....	75		
Washington County, Ind.....	95	Westfield, N. J.....	65	Wilmington, Mass.....	30	Yakima County, Wash.....	153
Washington County, Ind.....	95	Westfield, N. Y., and School Dist.....	52	Wilmington, N. C.....	166	Yankton County, S. D.....	125
Washington County, Kan.....	135	Westfield, N. Y., and School Dist.....	52	Wilmington, Ohio.....	89	Yankton, S. D.....	125
Washington County, Me.....	10	West Hartford, Conn.....	38	Wilson, N. Y.....	58	Yarmouth, Me.....	10
Washington County, Md.....	76	West Haven, Conn.....	38	Wilson, N. C.....	166	Yarmouth, Mass.....	50
Washington County, Miss.....	173	West Hoboken, N. J.....	65	Wilson County, Kans.....	135	Yates Center, Kan.....	136
Washington County, Neb.....	128	West Indianapolis, Ind.....	95	Wilson County, Tenn.....	164	Yates, N. Y.....	58
Washington County, Pa.....	73	West Knoxville, Tenn.....	164	Wilson County, Tex.....	181	Yavapai County, Ariz.....	145
Washington C. H., Ohio.....	88	West Liberty, Ohio.....	89	Wilton, Conn.....	38	Yellowstone County, Mont.....	137
Washington Township, Kan.....	136	West Lincoln, Ill.....	101	Wilton, N. H.....	13	Yoakum, Tex.....	181
Washita County, Okla.....	176	Westmoreland County, Pa.....	73	Winchendon, Mass.....	30	Yonkers, N. Y.....	56
Waterbury (City), Ct., & School District.....	38	West New York, N. J.....	65	Winchester, Conn.....	38	York, Neb.....	128
Waterbury (Town), Conn.....	38	West Orange, N. J.....	65	Winchester, Mass.....	29	York, Pa.....	74
Waterford, Conn.....	38	West Point, Miss.....	173	Winchester, N. H.....	13	York School District.....	74
Waterloo, Iowa.....	117	Westport, Conn.....	38	Winchester, Va.....	159	York County, Neb.....	128
Watertown, Conn.....	38	Westport, Mass.....	30	Windham, Conn.....	38	York County, Pa.....	74
Watertown, Mass.....	29	West Springfield, Mass.....	29	Windham County, Conn.....	38	York Township, S. C.....	167
Watertown (City) N. Y.....	56	West Virginia.....	159	Windsor, Conn.....	38	Young County, Tex.....	181
Watertown (Town), N. Y.....	58	Westwood, O. (see Cincinnati).....	80	Windsor Locks, Conn.....	38	Youngstown, Ohio, & Sch. Dist.....	89
Watertown, S. D.....	125	Wethersfield, Conn.....	38	Windsor Township, Ill.....	101	Ypsilanti, Mich.....	105
Waterville, Me.....	10	Weymouth, Mass.....	29	Winfield, Kans.....	135	Yuma County, Ariz.....	145
Watervliet, N. Y.....	58	Wharton County, Tex.....	181	Winfield Sch. Dist. No. 4, N. Y.....	58		
Waukesha, Wis.....	110	Whatcom County, Wash.....	153	Winnebago City, Minn.....	113	Zanesville, Ohio.....	89
Wausau, Wis.....	110	Wheatland, N. Y.....	58	Winnebago County, Wis.....	110	Zanesville School Dist., Ohio.....	89
		Wheaton, Minn.....	114	Winona, Minn.....	114		

# EDWARD C. JONES & CO.,

BANKERS,

1 NASSAU ST. (COR. WALL), NEW YORK CITY.

112 SOUTH FOURTH STREET, PHILADELPHIA.

Dealers in State, City, County, School and Street Railway Bonds suitable for Savings Banks and Conservative Investors.

WRITE US IF YOU WISH TO BUY OR SELL.

# A. C. FROST & COMPANY,

BANKERS,

108 LA SALLE STREET, CHICAGO.

MUNICIPAL, GAS AND STREET RAILWAY BONDS

SUITABLE FOR CONSERVATIVE INVESTORS.

CORRESPONDENCE INVITED.